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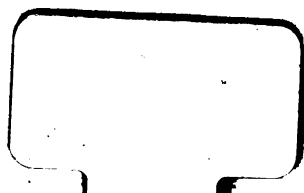
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HINTS FOR HARDINGE, "

BEING A SERIES OF

POLITICAL ESSAYS

PUBLISHED ORIGINALLY IN THE

Dublin Morning Register;

WITH AN APPENDIX,

CONTAINING

Observations on the Report of Mr. Spring Rice's Committee on the
State of the Poor of Ireland, and Letters to the Editors
of the *Times*, *Globe*, and *Courier*.

BY MICHAEL STAUNTON.

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TO THE READER.

I published in the *Morning Register*, three years ago, a series of papers entitled "*Lessons for Lamb*"—an undertaking, I should say, which was suggested by Mr. Cabbell's articles entitled "*Learning at School*." The "*Lessons*" excited a great deal more attention than I had anticipated, and I was naturally encouraged to compile, on a fitting occasion, a few "*Hints for Hardinge*." These latter essays embrace, in general, topics of deeper interest, and in some respects of greater novelty, than the former; but I should feel, notwithstanding, that I would be without a sufficient excuse for giving them to the Public in the present shape if I was not urged to such a course by communications like the following:—

"The excellent '*Hints to Hardinge*' have followed me from place to place through England, and I think they enabled me on different occasions to make good battle for our unfortunate country. Nos. 7 and 8 I received here. They gave great pleasure and information to my excellent host, than whom Ireland has not a truer friend, nor one more likely to serve her. You will much oblige me by sending the preceding numbers to Lord A———. If they, the '*Lessons for Lamb*,' and your other economico-statistic writings could be had in pamphlet shape, they would do more good than twenty meetings and fine speeches, even though each meeting was to be followed by half a dozen duels."

The above is from a Noble Lord who is deservedly the most popular man of his station in Ireland. The Noble Peer to whom it alludes has, since it was written, been unexpectedly appointed to one of the first and most important offices at the disposal of the Crown; and I mention it as creditable testimony of the interest which, as a private individual, he had taken in discussions relating to Ireland, that, before there could be a reasonable anticipation of such changes as have recently taken place, I was honoured with

a letter, in which, after noticing that he perceived by a statement in the newspaper that it was my intention to put these essays into book or pamphlet form, he requested me to transmit to him three copies.

The following is from the most popular and influential of the Irish representatives :—

“ I am very much gratified with your ‘Hints to Hardinge,’ and think they deserve to be preserved. You are doing infinite good to Ireland by those papers—and you ought to make that good permanent. Could you preserve for me the papers which contain those articles? Indeed I wish you would put them into the shape of a small book. It would be a most valuable manual for the honest part of the Irish members. Pray do what you can to have a complete set for me at all events.”

If more has been done to rescue these papers from the oblivion of the diurnal press than they merited, it is to recommendations such as are contained in these communications that the fault is to be attributed.

MICHAEL STAUNTON.

**MORNING REGISTER OFFICE,
DUBLIN, Nov. 1830.**

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HINTS FOR HARDINGE.

NUMBER I.

“THE greatest functionaries in modern times do not scruple at the outset of their official labours to claim indulgence for their inexperience. Mr. Canning required time to practise himself in the arithmetic of the Exchequer, and though considerable leisure was allowed, he thought it prudent at his first public display to present himself to his auditory as a mere learner. He only imitated the wisdom of his predecessor, and the predecessor of course was a copyist of those who went before him. It would appear open to us to ask why the plea of pupilage should be tolerated in this age of the world, in cases in which the most important interests of a nation are involved—but such an enquiry is beside our present purpose. It is a *fact*, that gentlemen accept great office and great salary without the advantage of any previous knowledge of the duties incident to the station. Beyond that it suits us not at the present time to push our investigation. The *fact* is established by fifty modern instances fresh in the recollection of the public. Mr. Lamb himself, in reference to sundry questions put to him before the prorogation, could only say that he had just entered into office; that he knew nothing about the matter referred to—but that he would in future time give it his best attention.”

So we said as soon after the arrival of the present Lord Melbourne in this country as we thought there was a chance of catching his attention, and our "LESSONS FOR LAMB" were intended to aid him in obtaining that knowledge which it was, as we believed, his wish as well as his duty to acquire. It is no disparagement to Sir Henry Hardinge to assume that he knows as little of Ireland as Mr. Lamb, or as the "feeble translator of German poetry" who succeeded him. With details of affairs which ought to occupy his attention no slender experience has made us tolerably conversant, and considering him a practical man, not less desirous than others of gathering information from any quarter, we have formed the design of troubling him occasionally with such "HINTS FOR HARDINGE" as it may appear to us useful to press upon his attention.

Lord Sheffield suggested, nearly fifty years ago, the expediency of appointing a *permanent* Secretary to manage the affairs of Ireland. "A permanent Secretary would (he said) give an influence and consistence to the commencement of every new Viceroyalty, which rarely has been seen in the annals of Irish government. The necessity of making sudden arrangements with men before they are known, would be prevented According to the present system, the Secretary goes to Ireland, knowing about as much of the country and people as the Lord Lieutenant—is immediately beset by the considerable men of the country, of various characters, objects, and plans, and is obliged to decide before it is possible for him to know the grounds of his decisions. If this resident Secretary should assume too much, the Viceroy would naturally cause his dismissal. Something of this kind of establishment seems particularly proper, as it is not the custom of England to know much of the internal circumstances of Ireland, nor usual for Ministers to know much more than the people. We are

"curious and inquisitive relative to the island of Otaheite; we are well informed of its manners, customs, politics, parties, manufactures, shipping, &c., and accurately acquainted with the dispositions of Queen Oberea; but we overlook the neighbouring island and the character of its people."

Whatever may be thought of the wisdom of making a *permanent* arrangement for the country relative to the Chief Secretaryship, there can be no doubt as to the pernicious effects of the frequent changes that have been made in that office. Before the Union these changes ought to have been less felt than afterwards, but they were always found embarrassing, and were consequently subjects of never-ceasing complaint. In thirty years preceding the Union, there were *fourteen* changes in the Chief Secretaryship. The persons who filled the office were—

Sir John Blaquiére,
Sir Richard Heron,
William Eden,
Hon. Richard Fitzpatrick,
W. W. Grenville,
W. Wyndham,
Hon. Thomas Pelham,

Thomas Orde,
Alleyne Fitzherbert,
Robert Hobart,
Sylvester Douglas,
Lord George Damer,
Hon. Thomas Pelham,
Viscount Castlereagh.

Wakefield calls these persons "nursling Ministers, who were placed in Ireland for the purpose of ascertaining their strength; and who, when they proved vigorous, were transplanted to a more genial situation." O'Connell calls them by the more homely but not less expressive name of "shave-beggars." While we had a resident Parliament, they might put their capabilities to experiment, with less peril to the well-being of the people, than that to which we have since been exposed. When we lost our Parliament, a new necessity arose for fixedness in the system of Government, and skill and experience in the governors. Since that time thirty years have nearly revolved, during which the scheme of a *permanent* Chief Secretary would have given us one, or at most only two, functionaries of that responsible

class, but instead of two, it will be found we have had *sixteen* :—

Lord Castlereagh,
Right Hon. C. Abbott,
William Wickham,
Sir Evan Nepean,
Nicholas Vansittart,
Charles Long,
William Elliott,
Sir Arthur Wellesley,

Robert Dundas,
W. W. Pole,
Robert Peel,
Charles Grant,
Henry Goulburn,
William Lamb,
Lord Gower,
Sir Henry Hardinge.

This did not allow a duration of quite two years to every Secretaryship, though the office was becoming every year more important. In proportion as the times increased in urgency, the wisdom which would help us through their dangers and difficulties, seemed to be treated not merely with indifference, but contempt.

Every vanishing Secretary left to his successor the legacy of unfulfilled promises, of unfinished projects, of wrongs unredressed, or abuses partially rectified, in short, of "hope deferred," which, in politics, not only makes the heart sick, but drives it nearly to madness. Lord Gower was a reformer, and so was Mr. Lamb, and so was even Mr. Goulburn, for it is just about EIGHT years since he authorised Mr. Thomas Ellis, then member for Dublin, to assure the inhabitants of St. Anne's Parish, that Government were determined to render justice to the citizens, in reference to these local burthens that still harass their industry. There was not a neglect, or failure of any of them, which will not be visited in public opinion on the present occupant of their office. Every preceding blunder, or omission, augments his responsibilities, and makes a new demand, not only on his skill and integrity, but DILIGENCE and INDUSTRY. If he cannot think, or investigate, or resolve, he should get some one to do it for him. We know not what tenure he has of his office. If he were to hold it for a quarter of a century, enough has been left for him to do. If his apprenticeship is to be that only of the ordinary "nursling," or "shave-beggar," the first HINT we are

desirous of impressing upon his mind is, that he must reduce some of the theories, which are, no doubt, sketched in his port-folio to practice; that he must be prompt and decisive in his projects; that he must make his Secretaryship one of business, and not of gossiping—one of useful and laborious action, and not of empty but well sounding profession, or he will depart from his Secretaryship, leaving after him a far more contemptible name, than any functionary of his class who has experimented his empiricism amongst us, from the days of Sir John Blaquiere to these of Lord Granville Leveson Gower.

 NUMBER II.

Mr. O'Connell has applied himself, with all the force of his great talents, to what must be regarded as the *first* duty of the Executive Government of Ireland—the suppression of factional violence. Until we have domestic peace, we have nothing. If it were not possible to attempt or effect any thing else for the country, there must be an end to the “frightful excesses” of which Mr. Dawson has proved himself so competent an historian. These excesses are to be put down by energy on the part of the Government, and forbearance on the part of the Catholics. The Catholics have shewn their anxiety to contribute by all means in their power to the great and all-important end of national pacification. Nothing could be better than their conduct, as described by Mr. Dawson. It was, of course, known in his quarter of the country that there was to be a “walk” in July, because the orange anniversary was approaching—and a “walk,” according to him, and he is a very high authority on the subject, means bloodshed and desolation, whatever innocence may be attached to it by certain official apologists of orangeism. The Catholics armed

themselves for self-defence, and if there were no interference on the part of the magistrates, a whole district might have been steeped in blood. The Catholics yielded to the first voice that pressed forbearance upon them, and promised protection. They said they would disperse, and return to their homes, and they fulfilled the pledge with a fidelity which drew the most animated eulogium from Mr. Dawson. Farther than this the Catholics could not go. It presented, in every respect, a contrast to the conduct of the opposite party, who added the disgrace of *perfidy* to their other crimes. But Catholic forbearance will only give boldness to the enemies of peace, if it be not sustained by a vigorous and decisive course of measures on the part of the Government. Above all, Sir Henry Hardinge has to look with suspicion upon the underlings of office. We have related what we have heard of him with regard to the yeomanry officers with alacrity and pleasure. Under the timid and vacillating policy of the times which are gone by, we trust for ever, the gentleman who affected to attend the procession to prevent riot, would have been pardoned—perhaps rewarded. His motive was very properly inferred from his act. The act was a participation in the glories of a “walk,” and the common sense of Sir Henry Hardinge could not admit the intention to be defensible, though in the Lord Lieutenant’s letter to the Earl of Enniskillen, Governor of the County Fermanagh, dated Dublin Castle, June 28, and received, it is said, *on the eve of the 12th of July*, it was declared to be his Excellency’s conviction that the northern processions “frequently originated in motives and opinions not only *justifiable*, but *praiseworthy* in themselves.” Sir Henry took the correct and *legal* view of a proceeding necessarily tending to a violation of the peace, by casting insult on one party, and stimulating the other to aggression. There only remains for the Right Hon. Secretary to *weed* the yeomanry corps not only of factious officers, but

factious privates. The entire yeomanry force indeed is a most useless one, and its expense, whatever it may be, should be spared to the nation. It approaches in strength to nearly 20,000 men, and it is thus distributed :—

In Ulster,	...	...	...	...	...	18,440
Leinster,	...	...	...	...	...	3,513
Munster,	...	...	...	...	...	1,507
Connaught,	...	...	...	...	...	1,393

If there were any utility in this force, why is it not more equally distributed? It is professedly a force employed in the King's service. We have been often told that the north is the strong hold of loyalty, and that the British connexion has there its most stedfast friends. Why assign two-thirds of the yeomanry force of the entire kingdom to a quarter so little needing its presence? All Munster has only 1,507 yeomanry, and all Leinster only 1,393; but Fermanagh, to whose Governor the Lord Lieutenant wrote his letter on the 28th of June, has 2,089. Fermanagh, which has always been most disturbed by faction, has the strongest yeomanry force of any part of the north; and each county seems to enjoy peace in proportion as it is relieved from the perils of yeomanry protectorship. The counties in which the greatest number of bayonets are to be found, are Fermanagh, Tyrone, Antrim, and Cavan, and those are, beyond any comparison, the districts most troubled by these demonstrations, which arise from "motives and opinions not only justifiable, but praiseworthy." But if these counties were as tranquil as they were disturbed, why assign to them more than one-third of the force of the whole kingdom? In Limerick, Waterford, Galway, and Roscommon, there are only 293 yeomanry. The population of these counties, according to the last census, is 979,900. In the four counties before named, there are 7,389 yeomanry, and their population is only 850,782. This does not seem reasonable—it does not seem *honest* in a political sense—and any thing that is not reasonable or honest, ought not to be sanctioned by an upright Government. In

short, the yeomanry force of Ireland is useless to the state, suspected by the people, ill-organised, and ill-distributed, and it should be disbanded. The disbanding of this force would, of course, be alleged by the fomenters of discord to be a "*disarming*" of the Protestants. Let Catholics as well as Protestants be disarmed. Far be it from us to wish to raise apprehensions in the minds of any class of the people. We only desire that all should be on a footing of perfect equality, in reference, not only to the rights of citizens, but that consciousness of personal security, without which, as Montesquieu justly observes, there can be no practical freedom.

We have said that Sir Henry has to look with peculiar suspicion on the underlings of office. It would be far easier to govern Ireland by OPINION, than by all the force of arms employed at Waterloo, and there can be no effective government of OPINION, while there are evidences of the prevalence of under-working and sinister counsel in the Castle of Dublin. Mr. Burke did not expect that any substantial good could be achieved for the country, while this counsel retained its pernicious influence. There is a letter of his to the late Dr. Hussey, which may enlighten the new Secretary on more topics than one. The writer addresses his correspondent on compulsory proselytism, but particularly "the practice of seducing Catholics " into the military service by pecuniary premiums, " and by soothing and flattering declarations; and " then, when the laws of the state cannot reach " them, of forcing them to an occasional conformity to the Established Church, by cruel military chastisements." The case of a soldier of the name of Hyland, then recently made public, led Mr. Burke into his reflections on this subject. "I well know," said he, "that this military trap will be thought one of the good modes of propagating Protestantism; but it will be a sure mode of propagating the great evil of our time, *indifference*; that is Jacobinism. A common peo-

ple indifferent about religion is a horrid monster; and if the stupid barbarians who adopt this policy, do not mean to bring in Jacobinism, they must leave off that other thing, *their zeal for indifference*. I give it rather to their ignorance than to their bad disposition, for they have read themselves into an incurable ignorance by a course of newspapers and pamphlets, and other miserable stuff, which ends, as all brutal folly does, in brutal violence." These sentiments give Sir Henry a HINT which a resolute and enlightened government could turn to much advantage, when the Kildare-place biblicals, and the other agents of open or covert proselytism, address their next cravings to Parliament. But in the observations which follow, we find the point that more particularly applies to our present purpose:—

"I could safely commit this matter to the wisdom and justice of the *superiors* of the *present* government of Ireland, but *they have none but the instruments of the old in the whole order of the official arrangement*. . . . It is the cause of the government itself. By almost every body in office it will be *betrayed*, at least *impeded*, as governments have been, and will be again (IF CARE BE NOT TAKEN) by that tribe."

When was this written? In January, 1795, *a year after Lord Fitzwilliam, acting chiefly under the advice of Mr. Grattan, assumed the Chief Governorship of this country*. The "*present*" Government alluded to, was that of the most popular, upright, and liberal Viceroy that ever held authority in Ireland. If "*care*" should have been taken in his time; if the "*instruments of the old government*" should have been looked upon with suspicion; if it was of importance to guard against the mischief either of their "*betraying*" or "*impeding*" the cause of the Government itself, which was that also of the people, what must not be the necessity for vigilance now? Indeed, mere *vigilance* will do no permanent or substantial good. There must be a thorough sweeping out of the entire confederacy of the "*old instruments*," before the new "*superiors*" can, after all the experience of the past, entertain a rational hope of giving effect to their own policy.

NUMBER III.

The financial condition of Ireland is unknown to British statesmen. The greatest delusions prevail on the subject. These delusions operate prejudicially on our interests in two ways—they deprive us of our due share of the remission of taxes, and encourage the Minister to load us with additional burthens, by the newfangled process of “assimilation.”

Lord Liverpool used to call Ireland “the least taxed country in Europe,” and dwelt especially on the circumstance of her having “no direct taxes.” Her assumed advantages as to taxation were a reason with him for indifference to the call of the people for a participation in the benefits of the Constitution. If Lord Liverpool could be persuaded that he was under delusion as to our burthens, there would have been a chance of redress as to the civil disabilities of the great majority of the people, even in his days. Were it not for this delusion our Secretaries would, no doubt, be less tardy in carrying into execution minor projects of improvement which have occupied the attention of some of them, and less reluctant to demand for the country that pecuniary succour to which the enormous drain upon its wealth, and the disproportioned weight of its fiscal burthens, give it so strong and irresistible a claim.

The “least taxed country in Europe” is by far the poorest, but it is compelled, nevertheless, to endure *nearly* all the taxes of the richest. It endures *all* the taxes that press on the comforts and industry of the people. The principal articles in the schedule of British taxation are the following:—

	PER ANN.		PER ANN.
Liquors producing.....	17,761,573	Stamp Duties.....	7,317,602
Other stimulants.....	11,869,356	Post-Office.....	2,207,998
Food.....	937,622	Land and Assessed	} 5,162,873
Dress, &c.....	2,578,604	Taxes.....	
Household articles....	2,711,557	Other resources.....	666,572
Miscellaneous.....	3,326,627		

The "liquors" are spirits, malt, and wine. All spirits but Irish pay as much duty in Dublin as London. A tax on Irish whiskey, most injurious and unjust towards this country, adds to its price to the English consumer. This imposes no very perceptible burthen upon him, and so far from its being a sufficient reason for the postponement, or withholding, of a benefit claimed for Ireland, or for giving her an addition to her privations under pretence of "assimilating" the taxes of the two countries, it is a ground on which she may seek to be recompensed or exempted. English monopoly has scarcely left her any manufacture but that of whiskey, and it is not the least of her grievances that the consumption of that article is restricted and discouraged amongst the people of England by heavy duties. As to all other spirits, and to wine, the Dublin and London consumer are quite on an equality.

The other "stimulants" are sugar, tea, coffee, and tobacco. They produce more than a fifth of the entire taxation of the United Kingdom, and they are exactly as burthensome to the poorest as the richest of these kingdoms—to that which is supposed to be the "least taxed country in Europe," as to the spot imagined to be the most loaded with taxes.

The "food" consists of butter, cheese, currants and raisins, and corn. The Englishman who makes his own butter has it on as good terms as the Irishman. If he import the article, it comes to him affected by a small duty, and in this respect he is not worse off than the Irishman. In the other articles under the head of "food," with the exception of cheese, there is no difference between the two countries.

The articles of "dress, &c." are cotton and wool, silks, printed goods, hides and skins, and paper. These form a considerable item in the schedule, and any taxes that affect them operate equally in England and Ireland. If there be a difference, it is one against Ireland, and not in favour of it.

The duties on the coarser kind of paper are, we believe, unequal—the inequality is *against* “the least taxed country in Europe.”

The “household” articles are soap, candles, tallow, and coals. We are burthened by a very heavy coal tax. We endure a coal tax from which that part of Great Britain called Scotland is exempt. The English soap and tallow tax does not affect this country, but its amount is not of great magnitude.

The building articles are glass, bricks and tiles, and timber. We pay the English glass and timber duties. From the duties on bricks and tiles we are exempt, but they are not considerable.

The other heads of taxation are auctions, licenses, insurances, stamps, post-office, and land and assessed taxes. In respect to auctions, licenses, insurances, and post-office, there is no difference between the “least taxed” and most taxed countries. Our stamp duties are lighter in many instances than the English, and though we have *some* “land taxes” we have no assessed taxes. We do not undervalue our exemption from heavier stamp duties and the assessed taxes, but it comprehends nearly all the fiscal indulgence practiced towards Ireland, and supplies the only foundation for the assumption that in reference not only to England, but all other countries, our taxes are insignificant. The effect of this exemption is, that it relieves us from such contribution as we should, under other circumstances, make to the one-twelfth or one-thirteenth of the Imperial income. The amount of this contribution would be under 400,000*l.* a-year, if Mr. Goulburn was right in his estimate of the produce of the proposed stamp duties, for the assessed taxes, from which we have been relieved, produced only 297,000*l.* in the last year of their existence. We contribute our full quota to about 50 out of 54 or 55 millions, which form the total of the Imperial revenue. It is on the ground of the contribution not going farther than the fifty millions, and not reaching to the four or five addi-

tional millions produced by the assessed and other taxes, that we are pronounced "the least taxed country in Europe."

That we have no "direct taxes" is taken as a criterion of the insignificance of our burthens. It is a most fallacious criterion; and it is not more fallacious than another which is relied upon by all the English writers as well as statesmen—the apparently small amount of the Irish revenue, as compared with the English.

A "direct tax" is one which there is no means of avoiding, and which does not depend on discretionary *consumption*. A poll tax is the most direct of all, but it exists neither in England nor Ireland. A tax on hearths and windows is next in *directness*, for no one removed above the lowest condition of human life can do without hearths or windows. The taxes of this description that exist in England, and from which Ireland is exempt, are, however, comparatively unimportant, and they press most on those best able to bear them. They are besides not much more unavoidable than many of the *indirect* taxes. It is almost as easy in the present state of society to do without a hearth or window, as tea, sugar, spirits, tobacco, and other articles of consumption, that are so heavily taxed. To have no direct taxes, and to be subject to the imposts upon such articles, is to enjoy but a small exemption from fiscal imposition. Our "direct" taxes produced, in 1821, only 297,000*l.*, but our other taxes produced, even according to the shewing of the "finance accounts," upwards of 4,000,000*l.* Relief from the "direct taxes" was only relief from the one-thirteenth or one-fourteenth of our burthens. To take, then, the "direct taxes" as a criterion of the insignificance of our burthens, is obviously fallacious.

The *amount* of our revenue, if it be really as small as is generally imagined, only proves that the consumption of taxed articles is limited by the poverty of the people, not that the imposts upon

the articles which are used are light, or unfelt by the consumers. Our revenue is usually taken by public writers and speakers to be 4,000,000*l.* As this forms not even a twelfth of the whole revenue, though the population of Ireland is, at least, the one-third of that of the United Kingdom, the conclusion is, that Ireland is an untaxed country, as compared with Great Britain. That this is fallacious is proved by the impossibility of adding half a million to the four, if every tax existing in England were paid by the Irish people. Let all the assessed taxes be revived, and there are only added 300,000*l.* to the four millions. The *amount* of the revenue, then, speaks only as to the number of persons capable of paying considerable taxes, and not as to the extent to which taxes press upon a single individual obliged to pay them. Though our revenue is small, wine, coffee, tea, sugar, tobacco, and other necessities, are as heavily taxed in Dublin as London. The difference is all in the number of the consumers, or their ability to consume. The customs' duties of Liverpool are above three millions, while the customs' duties of Bristol (a place of nearly equal population) are little more than one million. As well may it be held upon these data that the Liverpool merchant pays more than three times the customs' duties to which the merchant in the other port is subject, as that there is a material difference between the pressure of taxes in England and Ireland, because in one country the produce of revenue is only four millions, while in the other it reaches to fifty millions. The amount of the customs' duty in Liverpool only shews that there are more merchants there, or merchants of a greater extent of business, than are to be found in Bristol, not that any merchant has to pay on his transactions more in proportion to the state than a person of his avocation in any other port of England, however insignificant.

The *amount*, then, of the Irish revenue proves nothing for those who hold that we are the "least taxed people in Europe," and who, from their

notions of the advantages we enjoy, consider themselves justifiable not only in refusing us a participation in the relief extended to England, but seeking to burthen us with new taxes. It signifies nothing, as far as regards this branch of the inquiry, whether the total revenue be four millions or more. It is, however, a matter at least of curiosity to ascertain what is the actual value of Ireland to England as a source of revenue, or to arrive at a reasonable conjecture on the subject. That there is as much error of judgment even on the *amount* of the revenue as on other points, we are prepared to shew, but this task must be reserved for the next article of this series.

NUMBER IV.

We have said that two criteria are referred to by public writers, and members of the Legislature, in England, as indications of the insignificance of the taxation of Ireland, and we have proved that the conclusions founded upon them are wholly erroneous. One is the absence of what are called "direct taxes," and the other the comparative smallness of the *amount* of our revenue. We have shewn that "direct taxes" are scarcely less onerous than most of those which are called indirect—that such taxes are only a small part of the public burthens of England—that they formed not more than the one-thirteenth or one-fourteenth of the apparent taxation of Ireland, which is far below the *real* taxation—and consequently that Ireland could not be said to be a country lightly taxed, merely because it has been relieved from these "direct" imposts. Again, we have shewn that the aggregate *amount* of our revenue proves nothing as to the pressure of taxation on individuals, and consequently supplies no ground upon which a certain judgment can be formed with regard to the lightness or heaviness of our taxation. An English writer,

and one of the most influential of his class in the United Kingdom, observed, last Sessions, in reference to the outcry raised in Ireland relative to the new taxes, that "one or two English counties, Lancashire or Yorkshire, for example, send more money to the Exchequer than all the supplies it receives from the west of the Irish channel." We have shewn that we may admit this proposition to be true, without conceding that tax-payers in Ireland are, to any material extent, less taxed than tax-payers in England. The proof on this head we conceive to be triumphant. It is this, that Lancashire or Yorkshire is prolific as a source of revenue from the accident of its congregating a greater number of consumers than another district, and not because a single consumer contributes more than one of his class in any other part of the kingdom. Bristol has a population of 100,000 inhabitants, and Liverpool of 120,000. The customs' revenue of Bristol is 1,100,000*l.*, and that of Liverpool 3,300,000*l.*, which gives to Liverpool, with only a trifling superiority of population, three times the customs' revenue of Bristol. The customs' revenue of London is 10,200,000*l.*, and that of all England besides, including even Liverpool and Bristol, only 17,300,000*l.* Therefore, London "sends more revenue to the Exchequer than the supplies it receives" from the rest of the ports of England, though they exceed seventy. The inhabitant of London, however, is subject to no state tax which is not paid by the inhabitant of every other port in England, and the *amount* of the revenue of London consequently depends upon the accident of its congregating an unexampled number of consumers. If the merchants in the different ports of England are equally taxed, though there is such an inequality in the amount sent from these ports to the Exchequer—if Liverpool, with not the one-twelfth of the population of London, sends to the Exchequer nearly one-third of the customs' revenue contributed even by that mighty city, though the pressure of taxation on

individual consumers is equal in both—it is, we say, clear to demonstration, that Ireland may yield a comparatively small revenue, and yet be only a little less taxed than England. On this point nothing more, we take it, need be urged, but it remains to be shewn that though the *amount* of our revenue makes no case for those who maintain that we are “the least taxed country in Europe,” there is prevalent, even as to the *amount*, the greatest misconception.

The writer whom we quote, like most other writers, sets down our revenue at 4,000,000*l.*, which subjects, he says, the inhabitants to a taxation of 10*s.* a head. Sir Henry Parnell, in his new work on Finance, (a work, by the way, which throws out suggestions with regard to Ireland of the most unjust and injurious character,) sets it down at 3,800,000*l.*, and informs us, (p. 248) very gratuitously, that while the population of Ireland are subject to only about 9*s.* a head, the people of Great Britain pay 70*s.* To measure taxation *by the head* is a part of the quackery of our economists, and a stupid and mischievous quackery it is. Taxation depends in no sort of way upon *the head*; and it seems as reasonable therefore to measure it by that standard as by the number of trees in our fields, or of paving stones in our streets. What is proved when it is ascertained by a sagacious economist that one country pays 7*s.*, and another 70*s.* *a head*? Nothing, if not this—that the people of the latter are ten times more taxed than the people of the former country. The quackery is good for nothing but the propagation of error, if it do not establish a conclusion such as this. That it warrants no such conclusion, the least reflection must convince any one capable of reflecting. Some heads pay 7*s.*, some 70*s.*, some 140*s.*, and some none at all. Sir Henry Parnell says it is 70*s.* throughout England, but it is 220*s.* in reference to customs alone in Bristol, and nearly 660*s.* in Liverpool. If Sir Henry can shew us

that Liverpool is three times more taxed than Bristol, because it yields revenue in the proportion of 660 to 220, we will admit that there is some utility in measuring taxes by *the head*; if he cannot, we must protest against his quackery, not only as having no foundation in truth or reason, but as mischievous in the impressions it leaves on the popular mind on this subject. To say that Ireland pays 7s. a head, though Britain pays 70s., will not convince a man of sense or reflection that there is any great inequality in the taxation of the two countries, but it is calculated beyond doubt to persuade the multitude that English interests are unreasonably sacrificed to Irish, and that it is perfectly just and equitable not only to refuse all additional relief to Ireland, but even to load her people with new burthens.

The revenue which is set down by one authority at four millions, and by the other at less than that amount, was, according to the "finance accounts," in the year ended 5th January, 1830, including balances, 4,660,983l. These figures, however, do not include *all* the revenue. They do not include the tea tax, which averages about 500,000l., or the coal tax, which averages 75,000l., or the proceeds of the sale of quit and crown rents, which annually amount to 81,748l. These sums make 656,748l., and being added to the figures set down in the finance accounts, produce an aggregate amount of 5,317,731l., or nearly one million and a half more than the highest estimate of these authorities.

But the actual payments of Ireland to the English Exchequer are far higher than 5,317,000l. Ireland has scarcely any trade but with England. Foreign as well as British commodities reach her shores principally through British ports. Almost all these commodities, chargeable with taxes, pay their duties before they are shipped, and these duties should clearly be placed to the credit of the Irish revenue. The articles in the customs' schedule in England (as we have them in the "Fi-

nance Accounts") exceed in number those in the Irish schedule by a fourth or fifth, though there is scarcely a single article in the English schedule that is not one in common use in Ireland, and that does not subject the consumer in this country to duty. Rhubarb, jalap, sarsaparilla, myrrh, and many other medicines liable to duty, and to be found in the shop of every village apothecary in Ireland, are not included in the Irish schedule. Hops are not to be found in *any* schedule of Irish taxes; leather may, of course, now be omitted, but it *was* omitted when it was heavily taxed. Articles which are not excluded are set down with an amount of duty that scarcely gives them a title to be reckoned amongst the sources of revenue. Indigo, for instance, yields, according to the British schedule, 28,224l., but according to the Irish schedule, it produces only 5l. in this country! We are not to suppose from this that there is little indigo consumed in Ireland; the proper inference is, that we have as little *direct* trade in this article as in tea and other commodities, and that we get our supplies from the store of the British merchant, after the duty is paid by him into the English Exchequer. It will be seen by the following list that there are many articles of very general consumption with regard to which we are inadequately credited in our schedule of duties:—

	ENGLISH DUTY.	IRISH DUTY.
Silk	£213,156 2 4 —	£561 16 8
Foreign Spirits	2,613,979 10 2 —	20,801 9 9
Oil	88,550 10 4 —	903 19 5
Molasses	127,725 19 4 —	667 7 5
Opium	4,536 10 10 —	13 16 0
Dye Woods	71,192 16 4 —	2,639 12 4
Cotton Wool	225,358 19 10 —	1,979 4 2
Bristles	24,167 0 0 —	202 0 0
Cheese	78,958 0 0 —	6 0 0
China Ware, &c.	6,417 0 0 —	9 0 0
Coffee	445,068 0 0 —	13,976 0 0
Currants	251,294 0 0 —	1,507 0 0
Rice	10,240 0 0 —	69 0 0
Madder	21,737 0 0 —	627 0 0
Burs	32,632 0 0 —	5 0 0
Quicksilver	4,664 0 0 —	7 0 0
Spelter	5,891 0 0 —	27 0 0
Ostrich Feathers	779 0 0 —	1 0 0
Gum	20,262 0 0 —	28 0 0
Leather Gloves	15,510 0 0 —	0 7 6
	£4,460,659 9 2	£44,061 13 3

Now the duties in both countries are, we believe, in all respects the same on these articles, yet the amount in Ireland, if we are to judge by the schedule, is only *the one hundred and second* part of the amount in England. Of some articles in general use, such as tea, the consumption in Ireland appears to be the one-seventh of the English consumption. The consumption of wine is about the one-sixth, of tobacco the one-third, of oak-bark the one-fourth, and of sugar, perhaps, the one-eighth. Judging by these proportions, it is rather under the mark to assume, that at least the one-eighth of the articles above enumerated were consumed in Ireland, and had their duties paid by Irish purchasers. The eighth of these duties is 551,758l., and if our hypothesis be correct, this ought, of course, to be added to what is set down as the total of the Irish duties. The same reasoning applies to almost all articles in the English customs' schedule, and articles in the excise schedule, producing at the least 4,000,000l. Taking credit for an eighth of this amount, there would be a sum of 500,000l. to be added to what we have already set down as the actual amount of the Irish revenue. The total of the customs' revenue, credited to England, is seventeen millions and a half. Assuming that we are the payers, not of the eighth, not even of the *ninth*, but *tenth* of this amount, and of that of the excise duties alluded to, the account as to our actual taxation would stand thus:—

Revenue acknowledged in the public accounts,	£4,660,983
Omitted items,	639,744
Revenue paid upon commodities imported } from England,	2,150,000

Real taxation of Ireland,	£7,450,717
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This is very near *double* the amount upon which Sir Henry Parnell founded his ingenious calculation as to the *head* money. We think we shall be able satisfactorily to shew in the next number of this series, that not far from FOUR MILLIONS of it go annually to England, exclusive of the absentee

rents, and are as completely lost to the country as if they went by way of a subsidy to a foreign state, or as if they were cast into the western ocean. In the succeeding numbers we expect to be able to demonstrate that there is nothing in *the existing state of things* able to counteract the all-destroying effects of such a drain upon the resources of Ireland.

 NUMBER V.

We have shewn that Ireland, which Lord Liverpool pronounced to be "the least taxed country in Europe," and whose revenue, according to Sir Henry Parnell, is only 3,800,000*l.*, in reality bears a fiscal burthen of between seven and eight millions. A very interesting and most material subject of inquiry is, *what portion of this sum remains in Ireland?*

Those statesmen and writers who are able to persuade themselves that we are not subject to any considerable taxation, readily enough conclude that we are not able to support our institutions, and that we are actually a burthen to the governing country. The following statement expresses the opinions which are entertained by individuals of this class. It originated in a Scotch paper, and was eagerly grasped at by the Press of London, while Mr. Goulburn was labouring to carry his taxing scheme in the last sessions:—

"We believe that the whole of the net revenue paid into the Exchequer by Ireland, is expended in that country in maintaining the army, and in other heavy charges. The army and the ordnance cost 9,076,000*l.*, one-third of which sum we may set down as paid on account of Ireland, because about one-third of our whole military force is stationed in that country. Besides this, in the miscellaneous charges, we find, first, 378,545*l.*; and, secondly, 380,817*l.*, advances for Ireland, out of the Irish Consolidated Fund. Our neighbours, therefore, on the other side of the channel, have, we think, little cause to complain of heavy or unequal taxation."

If we are not capable of supporting our own institutions—if our military establishment is, in

itself, able to swallow up our entire revenue, of course the seven millions and a half are scattered amongst the Irish people—and remittances must, besides, be annually drawn from England, not indeed equal in amount to the absentee rents, but certainly of very considerable magnitude. Now let us see what it is that is to be done with our taxes, and how far they require us to press upon the pockets of the English people. The following are the heads of the entire expenditure of Ireland in the year ending the 5th of January, 1830 :—

Army	----	£977,733
Ordnance	----	203,186
Civil List	----	207,000
Charitable and Miscellaneous Services	----	286,913
Services paid out of the Consolidated Fund	----	284,220
Interest of the debt payable in Ireland	----	1,207,909
Collection of the Revenue	----	651,747
Miscellaneous payments, bounties, pensions, } superannuations, &c.	----	190,825

£4,008,933

These were the total payments out of the seven millions and a half of taxes. Some of these payments were only for the season: for instance, the sum set down for ordnance disbursements includes 40,000*l.* voted for the trigonometrical survey of Ireland. In the ordnance expenses are also included 60,000*l.* for barrack repairs, on which it is to be presumed there will be no expenditure to any thing like this amount next year. The expense of collecting the revenue is every year decreasing. It was, in 1824, 250,000*l.* less than at present. The rate per cent. at which the collection was made was 1*l.* 13*s.* It is now made at 14*l.* 12*s.* The drawbacks and discounts were then 293,000*l.*: they are now only 78,000*l.* Of course pension and superannuation allowances, as they do not form a part of the precious “dead weight,” are every year decreasing. The “miscellaneous services” were, in 1826, nearly 100,000*l.* above the present amount; and Sir Henry Parnell, in his book on “financial reform,” says they should be reduced 150,000*l.* more, and that there should

be a further saving made in Ireland by the abolition of the Lord Lieutenantcy! It is difficult to say, then, how far the expenditure on Irish institutions, or for Irish purposes, may be reduced even in the next year. Without breaking up the charities, and giving Dublin the finishing blow by removing the Viceregal establishment, it must necessarily be a great deal lower than it is at present; but even now it admits of a drain upon Ireland of THREE MILLIONS AND A HALF annually, exclusive of the absentee rents. Every office abolished, every soldier withdrawn from Ireland, must encrease this drain.

Yet Ireland is a burthen to England—a “*heavy burthen*,” saith Sir Henry Parnell, who is now, for aught we can tell, tax-manager in chief for the United Kingdom. How can she be a burthen when she sends to the Imperial Exchequer seven millions and a half, and receives an annually diminishing sum of four millions? Oh! there is the debt; the more than one hundred millions borrowed in her name between 1801 and 1817, and the interest of which is payable in the British capital, to British fundholders. We shall be able to shew that Ireland is not, in fairness or justice, answerable for one shilling of that debt; we shall be able to shew that it was trumped up by the jugglery of the Exchequer; we shall be able to shew that in piling up this enormous mountain of debt, even the “*voluntary national compact*,” as Mr. Peel is pleased to call the Union, was violated. But admitting that Ireland is as justly answerable for this debt as a merchant is for his most reasonable, necessary, and legitimate engagements, the drain goes on year after year, and is ENCREASING. Let the three millions and a half be applied to what purpose it may, *it goes out of the country* without rendering any sort of benefit to Ireland. It is of little consequence to Ireland whether it is called interest of English or of Irish debt; whether it is expended in “*dead weight*,” or in building fantastic and useless palaces. *It*

goes out of the country; it is, as Mr. Newenham justly called it, (*View of Ireland*, p. 294.) "a vast subsidy annually paid by Ireland to Britain," and has the impoverishing effect of a great "foreign expenditure occasioned by the prosecution of a war."

We have said that this enormous drain is *increasing*. It swells by the augmentation of our revenue, but much more by the diminution of the expenditure. The army costs now 977,000*l.* a year; in 1813 it cost 3,200,000*l.*, and at the consolidation of the Exchequers a great deal above 2,000,000*l.* The ordnance is down to 291,000*l.* In 1814 it was nearly 600,000*l.* The miscellaneous services have been reduced to 286,000*l.*, and are still further to be reduced; they have been as high as 728,000*l.* Of course the Imperial Exchequer has been relieved by this altered state of things, but the condition of Ireland has been necessarily rendered worse. If the taxes were all spent in Ireland; if the debt was due to resident creditors, Ireland would have an interest in the substitution of cheap for expensive establishments, but, under existing circumstances, there is not a shilling gained to the Imperial Exchequer that is not lost to Ireland. Mr. Newenham, who wrote in 1808, anticipated the state of things which we now witness. The expenditure was great in his time, and it counteracted in his mind the impoverishing effect of the "subsidy paid annually to Britain." He said that when the demands of Britain should cease to be covered by the magnitude of that expenditure, and by the vast annual influx of money in the shape of loans, a state of things would arise "eminently worthy of early and serious consideration on the part of those who exercise the powers of government." The loans have ceased; the establishments have been reduced; the taxes are stationary, or nearly so, for though the assessed taxes and other imposts have been repealed since the war, several duties have been increased. The tea tax, coffee tax, paper

tax, malt tax, tobacco tax, and glass tax have been encreased. It would be interesting to know the exact amount of the taxes repealed since the war, and the taxes imposed. We shall remind Mr. O'Connell of moving for returns to ascertain the matter, when Parliament assembles. According to any information accessible to ourselves, the taxes repealed produced 6 or 700,000*l.*, though the Duke of Wellington alleges that the relief to the empire in general has been thirty millions, and the taxes imposed about half that amount. It is beyond question at all events, that the amount of our relief has been comparatively insignificant, and that the taxes therefore may be regarded as remaining pretty stationary, while the all-destroying DRAIN has, from the causes alluded to, been receiving an annual augmentation. This is the state of things which Mr. Newenham imagined to have so paramount a claim on the "early and serious consideration of those who exercise the powers of government." It is a state of things which has been growing worse since the war, and which must be growing still worse, if nothing effective be done to alter it. Well may it be said to have a claim on the "early and serious attention of those who exercise the powers of government!" What proof have we that it has occupied their attention, either early or seriously? The taxing scheme of Mr. Goulburn is a proof now a little antiquated, but the latest we have heard is, that they have just ordered the Royal Hospital at Kilmainham to be broken up, and the inmates transmitted to Chelsea, and that they have resolved not to leave even a Marine-schoolboy to be fed or clothed in Ireland!

 NUMBER VI.

The great evil of Ireland is the never-ceasing drain upon her capital—the "subsidy," as Mr

Newenham called it, which she pays to the people of England, without receiving any benefit in return. This "subsidy" is paid in two forms—first, in absentee remittances, and, secondly, in surplus taxes—that is, taxes more than are adequate to meet the disbursements for public purposes in Ireland. The surplus taxes amount, as we have shewn, to between three and four millions; the absentee remittances are at least equal to this amount. Mr. Puget estimated them, in his evidence before the Exchange Committee, in 1804, at 2,000,000*l.*, "an amount," says Mr. Newenham, "which several intelligent men are disposed to consider as actually below the truth." There are few acquainted with the condition of Ireland who are not persuaded that they have nearly doubled since that time. The remittances from Kerry alone are said to be about 200,000*l.* a-year. It would not require more than *half* that amount of remittance from every county in Ireland to make the total 3,200,000*l.* The amount, according to Arthur Young's list, published above half a century ago, was 732,200*l.*; and, according to what is regarded as far a more perfect list, made out in 1782, 2,223,000*l.*, which sum, however, included the then yearly remittances for coals, estimated at 300,000*l.* To assume that the amount is at present three millions and a half, is a most reasonable hypothesis. This, added to what we call surplus taxes, would make seven millions annually—an amount of "subsidy," which, in fifteen or sixteen years, would equal the sum which Arthur Young supposed to be capable of placing Ireland on an equal footing with England, in agricultural improvement.

It is not to be maintained that there is any thing in the nature or extent of our trade with England to counteract the wasting effects of a "subsidy" to this extent. There is no mode at present of ascertaining the state of this trade, the parliamentary returns, explanatory of it, having been discontinued, "in consequence of the com-

mercial intercourse between the two countries having been placed on the footing of a coasting traffic." In three years, however, ending in 1824, the following was its condition. The rates of valuation are those that are called official, which are considerably lower than the rates according to the Prices Current:—

IMPORTS.		EXPORTS.	
1822	£6,407,427	£7,781,652	
1823	6,607,487	6,825,909	
1824	6,020,975	8,152,749	
£19,035,889		£22,760,310	

There was an excess of exports in these years, considerably exceeding those which preceded them. The average excess is probably a million annually. Against this is to be placed the profits of the British carriers, even on our own trade:

"It is to be observed (says Mr. Newenham) that the commercial gains of Ireland are, in proportion, greatly inferior to those of other countries, especially Britain; three-fourths of the Irish trade being carried on by British merchants, and seven-eighths of the shipping employed therein belonging to Britons and foreigners. Supposing the current value at home of the goods exported from Ireland to be ten millions sterling, the profits of the exporting merchant ten per cent., the number of tons of shipping employed in the export trade 800,000, and the average price of freight 11. 10s. per ton, the ordinary profits of the Irish merchants and ship-owners would amount to no more than 400,000l., while those of the British merchants, and British and foreign ship-owners, would amount to 1,200,000l."

The state of the carrying trade is more unfavourable to Ireland now than when Mr. Newenham wrote. The Irish tonnage, since 1808, has risen only from 92,000 to 101,000, while the British tonnage employed in the Irish trade has risen from 600,000 to 900,000. It is but too clear, then, that supposing the excess of exports to be a great deal more than the amount above indicated, the commercial transactions with England not only leave nothing in the coffers of Ireland at the end of the year, but actually help to swell the annual "subsidy" of seven millions. Upon the aggregate of the commodities exported from England to Ireland, there is at least fifty times the labour employed that is engaged upon the commodities

exported from Ireland to England, and there is, of course, a proportionate influence on the comforts and wealth of the English people.

Why does this state of things continue?—what is the pretence that it should continue? It seems Ireland, which owed at the commencement of the French war under two millions, which owed in 1798 under ten millions, and which owed, on the 25th of March, 1800, under twenty-six millions, is set down in the treasury books as a debtor to the extent of one hundred and thirty-four millions, nearly five-sixths of which were borrowed in England, and which render dividends payable in London. The justification of the “subsidy” is the payment of the interest of this debt receivable by Englishmen. If we were justly answerable for the whole of this debt, our argument is, that the “subsidy”—the ceaseless drain, without any sort of return of advantage—produces a state of things under which Ireland has gone on in rags and misery—under which she cannot much longer go on at all, and from which, therefore, she is entitled to speedy, ample, and effective relief. But Ireland, we maintain, is not answerable for the entire, or for any considerable part of its amount. Upon foreign wars Ireland was not required to spend six millions of borrowed money before the Union, and there was no reason that she should be called upon to spend more after that measure. Promises were made in all shapes—almost oaths were sworn—that the Union would be a security against, and not a cause of producing, increased contributions, in the way either of debt or taxes:—

“The enemies of the Union (said Lord Castlereagh) had founded much of their clamour upon a supposition that it was a financial project of the British Minister. The statement he would now lay before the House would, his Lordship said, prove that it was a sacrifice of money made by Great Britain to her own loss, and the advantage of Ireland. But he desired not to be understood as holding out any proposition to the Irish Parliament, in which it could be suggested that pecuniary advantage was given in compensation for the loss of the honour or interests of Ireland. The offer was on the broad principle of a fair mutual agreement. The immediate effect of the principle he would offer would be, THAT

IRELAND WOULD, IN CASE OF AN UNION, BE TAXED CONSIDERABLY LESS THAN IF SHE REMAINED SEPARATE."

Lord Castlereagh proceeded to say, that "in retrospect to past expenses, Ireland was to have no concern whatever with the debt of Great Britain." It was of little consequence to be guaranteed against the past if not against the future. In point of fact, she *was* guaranteed against the future. We read these memorable words in the seventh article of "the *voluntary* national compact," as Mr. Peel calls it :

" Art. 7. Resolved—That if at the end of any year any surplus shall accrue from the revenues of Ireland, after defraying the interest, sinking fund, and proportioned contribution and separate charges to which the said country is liable, either taxes shall be taken off to the amount of such surplus, or the surplus shall be applied by the united Parliament to local purposes in Ireland, or to make good any deficiency which may arise in her revenues in time of peace, or be invested by the commissioners of the national debt of Ireland, in the funds to accumulate for the benefit of Ireland, at compound interest, in ease of her contribution in time of war, provided the surplus so accumulated shall at no future period be suffered to exceed the sum of five millions."

Coupled with the assurance that Ireland was to have "no concern whatever with the debt of Great Britain," and with the engagement, that "in case of an union she would be taxed considerably less than if she remained separate," these words plainly enough intimated that she had little in future to fear regarding either debt or taxes. But if an augmentation of her debt could be apprehended, it was surely an augmentation in proportion to the encrease of the British debt. The British debt was 480 millions at the time of the Union, and 636 at the consolidation of the Exchequers. It was encreased, therefore, in the interval, 156 millions—and what was the encrease of the Irish debt? About 103 millions!! In submitting his Union proposition on the fatal 5th of February, 1800, Lord Castlereagh brought under special consideration the disproportioned encrease of the Irish debt before the Union. He said that the debt of Great Britain was to that of Ireland as twenty-six to one at the commencement of

the war; but it was, when he spoke, as thirteen to one. The rebellion was the cause of that disproportioned encrease; and it is pretty well known that if an object were not to be gained by the mischievous and unfortunate ebullition, it would have been easily crushed without adding many thousands, instead of millions, to our engagements. Be this as it may, the disproportioned augmentation took place, and the Union was introduced as a remedy for the evil:—

“Great Britain (said Lord Castlereagh) raised a great proportion of her war expenses within the year; Ireland had not ability to do so; the consequence of which was, that Ireland must, if she continued separate, get into debt much faster in proportion than Great Britain.”

Here it was distinctly intimated to Ireland that the Union would be a remedy for the disproportioned encrease of debt. Here England, through her organ, pledged herself to Ireland, that if there should happen to be an encrease of debt, contrary to all the glittering expectations and flattering promises, it should only be in proportion to the English encrease. How has the pledge been redeemed? Why the proportions which were at the beginning of the French war twenty-six to one, and which terrified Lord Castlereagh in 1800 by descending to thirteen to one, were, in 1817, speaking in reference to the borrowings after the Union, as less than one and a half to one!!!—Surely it cannot be contended that Ireland is in fairness or justice answerable for any considerable portion of a debt accumulated at such a rate and under such circumstances. What is there now in the condition of Ireland to render her reasonably or equitably responsible for a greater portion of the Imperial burthens than she was liable to bear at the commencement of the French war? She was then as much a part and parcel of the British dominions as she is at present, with this exception, that the Union did not take place. What was to be the effect of the Union? To lighten and not aggravate her burthens, according to Lord Castlereagh.

In our statement of the actual expenditure of Ireland, we have included a large amount of interest, being the dividends upon five or six millions more than we owed on the 5th of March, 1800. We know not to a certainty whether this amount of interest is payable in Dublin, or is the property of residents: we rather think it is not: but sure we are, that it is as much as a country ought to be called upon to pay which was subject to only one twenty-sixth of the debts of England at the commencement of the war. Allowing that we should pay even a much greater amount of interest than this, still a large surplus of revenue would accrue to the country. And how should this be appropriated? Either in the remission of taxes, (says the 7th article of the "*voluntary compact*,") in the internal improvement of the country, or in other purposes "*for the benefit of Ireland*." Less willing, however, are our statesmen now than at any former period to apply the revenues raised in the country to any such objects. Instead of remitting taxes they propose to load us with new burthens. Instead of moving England to help us they impose privations on us to relieve England. They are reducing all the grants, and withdrawing even the loans. In short they are doing every thing in their power (let us hope more in ignorance than recklessness of the effects of their measures) to render the "*subsidy*" more rigorous and devastating, and reduce us to the condition of the people spoken of by Tacitus, who were "*not a nation but merely a prey!*"

 NUMBER VII.

British statesmen have a natural disposition to prefer the interests of their own country to those of any other, and many of them have been too deeply impressed with the opinion that Irish prosperity is incompatible with the power and happi-

ness of the English people. Mr. Pitt, in discussing the commercial propositions, upbraided all those who went before him, of "depriving Ireland of the benefit of her own resources, and making her subservient to the interest and opulence of England." It was only to be inferred from this, that Mr. Pitt would not, even for the sake of England, have gone so far in plundering and degrading this country as his predecessors, but that he would serve England honestly, if he could, as far as Ireland was concerned, but *at all events* serve England, is proved by his favourite measure of the Union—a measure recommended by his notions of what was useful to the strength and greatness of Britain, but which those who knew him best never believed he could have regarded as otherwise than detrimental to a country which had been legislating for three centuries to remove or modify the all-destroying evil of absenteeism.—However, our present purpose is to shew that our statesmen are chargeable with ignorance of Ireland and its concerns—not that they are guilty of the greater fault of wilful wrong doing. In 1822, when famine and the insurrection law gave them a somewhat busy interval, Lord Lansdowne submitted a motion on the state of Ireland, after a speech in which he attributed the misfortunes of this country to the treatment she received at the hands of her powerful, prosperous, and very selfish neighbour. Lord Liverpool very gravely, and, we doubt not, with the utmost sincerity, undertook to shew that so far were the rulers of England from being chargeable with any crime towards Ireland, they practised with regard to her a most remarkable "fairness, generosity, liberality, and kindness." The Noble Lord had his *proofs*. On reference to the debate of the 14th of June, 1822, it will be found that they were *two*, but two which were, in his judgment, as conclusive as two hundred. They were these: first, that Ireland paid a taxation of only 4,000,000*l.*, while Britain was loaded with a taxation of 50,000,000*l.*; and, se-

condly, that England took the Irish debt on her shoulders, and paid the interest of it "out of taxes imposed on the British people." The fault of this defence was, that it was founded on pure ignorance of the principles of taxation, and as entire ignorance of the actual weight of fiscal burthens pressing on Ireland. When the Noble Lord contrasted four millions with fifty, he clearly imagined that there was only one tax existing in Ireland for every twelve or thirteen existing in England, though the real proportions were ten or eleven for one country and twelve for the other. He did not know that the pressure of taxation on a people is not to be measured by its aggregate amount, or that every tax existing in England might exist in Ireland, without adding one penny to the four millions. He did not know that the fifty millions were not produced in England by a disproportionate rate of taxation, as compared with Ireland, but by the number and opulence of its consumers. He did not know, or it did not occur to him, that the port duties of two rich towns (such as Liverpool and Bristol) may be perfectly equal, and yet that the amount of revenue paid to the Exchequer by one may be three times that of the other. He did not, in short, know, that the small amount of the Irish revenue, instead of its being considered a criterion of "the fairness, generosity, liberality, and kindness" with which this country was treated, should be regarded as a test of its extreme poverty and misery—as a demonstration that something was extremely wrong in its political or financial condition, and that the enquiry which he resisted ought at once to be conceded, and followed up with measures of redress or amelioration of a prompt, enlarged, and resolute character. Again—he knew nothing of the real nature of the debt which England "took upon her own shoulders," and he was not aware that if England paid the interest out of taxes levied on her people, she was in the receipt of an annual "subsidy" from Ireland, amounting to a

great many millions. He did not recollect that this debt was one borrowed merely in the name of the people of Ireland—that its interest was payable in London—and that Lord Castlereagh besought the Irish Parliament to commit the suicidal act as the only preventative not only of the accumulation of such a debt, but an augmentation of these taxes to which Lord Lansdowne had just told him that nearly four millions were added between 1807 and 1815, without producing the smallest increase to the revenue. He did not recollect or know these things, and therefore he resisted enquiry, and made up his mind not to do more for a country treated with such “fairness, generosity, liberality, and kindness,” than shut up a great portion of its people in their miserable huts from sun-set to sun-rise.

We wish to aid in removing this disastrous ignorance, and towards this useful and necessary end, what we consider a very important duty, is to be discharged in the present number of our series.

We suppose there is not one member of his Majesty's Government who is not persuaded that remission of taxation in Ireland has kept pace, since the war, with remission of taxation in England. The Duke of Wellington, in the last session, boasted that the taxes remitted amount altogether to thirty millions. The “*voluntary compact*” of the Union entitled us to some portion of this relief. As to what that portion is, the authorities seem to differ. According to Lord Castlereagh, and, indeed, the articles of the “*voluntary compact*” itself, it should be “fifteen parts for Great Britain and two for Ireland;” but we recollect that when Mr. Vansittart, at the beginning of the sessions of 1822, announced a farther relief to England of two millions, he proposed a relief of only two hundred thousand pounds for Ireland—that is, a proportion of two parts for Ireland, and *twenty* for England; admitting, at the same time, (February 25, 1822;) that “no choice was left

as to a diminution of taxes, for Parliament was bound to reduce duties in Ireland in the same proportion as they were reduced in England." Now we undertake to shew, that whatever may be thought of the proportions, there has been *practically* NO REDUCTION OF TAXES IN IRELAND SINCE THE WAR.

In 1822, returns were presented to Parliament, shewing the taxes, "the collection of which ceased during the preceding ten years." By these returns, it appears that the relief extended to Great Britain, up to 1822, was the following:—

Assessed Taxes diminished or repealed.....	£806,484
Property Tax	14,617,823
Customs.....	255,356
Excise.....	7,559,934
Taxes	847,762
Total.....	£23,589,359

To this enormous sum more than two millions were added in 1822, and between three and four in 1830—so that the Duke of Wellington made no vain boast when he talked of a relief to the extent of about thirty millions. Now, what have been the operations of the Exchequer, as far as regards Ireland? One of the returns of which we speak, professes to be a "further and final" account of all taxes, the collection of which ceased in Ireland during the ten preceding years, and it gives the following figures:—

Customs.....	£55,273
Excise	312,600
Taxes.....	216,079
Stamps.....	24,868
Total.....	£608,320

This was our proportion of the relief up to 1822, though between twenty-three and twenty-four millions were repealed in England. The proportion shall be one to seven and a half, said the articles of the "*voluntary compact*;" it shall be one to forty, said the acts of the British Exchequer!!

To this sum of 608,320L. is to be added the amount of Hearth and Window Tax, repealed in

1822, (297,000l.) and remnants of Assessed Taxes, which yielded 40,112l. The total is 945,432l.

So much for the taxes repealed. Now for the taxes imposed.

Early in 1822, there were certain deputies for Mary's parish, who held a singularly able correspondence with Mr. Vansittart on the subject of the assessed taxes, the repeal of which was then energetically pressed upon him. They drew up several documents, which were published in the papers, and the object of which was to shew, that, though there was an appearance of considerable relief to Ireland, there was practically, up to that period, a remission of only 38,222l., to which was afterwards to be added the amount of the assessed taxes. In the amount of taxes imposed, these gentlemen reckoned customs' duties laid on in 1819, "as per account of produce to 5th April, 1820." These amounted to 17,150l. They also reckoned "union duties re-enacted without an equivalent reduction of other taxes." These amounted, in 1821, to 121,618l. Subsequent to the labours of these gentlemen, that is, in May, 1823, there was a bill to repeal all the duties of customs chargeable in Ireland, and to grant others "EQUAL to those chargeable in England." This bill (dated 23d May) is to be seen in any collection of parliamentary papers for 1823. It has a table of duties, including how many articles does the reader suppose? A number rather formidable for "the least taxed country in Europe," that is, between *fourteen and fifteen hundred!!!* It is quite impossible to form an accurate judgment as to the precise effect of an effort of this sweeping nature to make the Irish customs' duties "*equal*" these of the most taxed country in Europe; but if they added only ten per cent. to the former taxes they imposed an additional sum of 200,000l. a year on the country. In the last session, returns were presented shewing the rates of duties chargeable on certain articles of excise from 1818 to 1829. We find by this that a new duty was imposed in 1819 on tobacco consumed in Ireland of 10d. per lb. The

consumption of 1829 was 4,125,296lbs., and therefore this encrease of duty added 171,887l. to our burthens. Since 1819, six per cent. has been added to the inferior description of tea, and ten per cent. to the superior. The former comprises the one-fifth of the tea consumed in this country, and the increased duty on it is about 6,000l.; on the latter it must be at least 40,000l. The duty on coffee is now 9d. per lb.; it was in 1819 only 3d. The encreased duty upon this is about 13,836l. In 1820, malt was 2s. 4d. per bushel; it is now 2s. 7d.; the encrease of duty since then is 27,500l. There has been an encrease in the paper duty, but one we believe which has done little for the Exchequer. Formerly paper manufacturers were charged *by the engine*, and not by the weight of the article produced. The engine charge was equivalent to 1d. per lb. on the commodity. This charge has been abandoned, and 3d. per lb. substituted, the effect of which is nearly to triple the duty of the fair dealer, and almost exempt the smuggler from any contribution to the public revenue. An entirely new glass duty has been lately imposed, which produced last year 24,029l. The spirit duty is lower now than it was eight years ago; but it is higher now than it was during some years of the war. In January, 1826, it was encreased 10d. per gallon, and in the present year 6d. The encrease in the present year, if the quantity of 1828 be produced, will subject the consumers to an additional taxation of 383,842l. The gross receipt of the Post-office was 241,000l. in the last year. There has been in encrease of $8\frac{1}{2}$ per cent., or say 20,000l. upon this tax since the assimilation of the currencies. We cannot delay the reader by putting all these items into a tabular form, but it will be found that they make altogether 1,005,866l., and exceed the amount of the taxes repealed, even though we add to these imposts the leather duty remitted this year. The case would be worse if we ran back the spirit cal-

culatation to 1823. In the single article of spirits, the encreased taxation has gone as far as 511,786l. within six or seven years. The spirit tax is less still than it was during a part of the war, but it is, as we have already said, greater than it was during another part, and the most formidable of the struggle. In 1811, 12, and 13, it was lower than it is at present, and when it was at its highest rate, it did not yield near so much revenue to the state as in the last year. Five shillings and sixpence was the duty at the close of the war. This was lowered to 2s. in 1823. The loss caused to the Exchequer in the next year was 121,322l., but the additional 6d. of the present year, (the quantity manufactured having nearly tripled), will produce 383,000l., unless a much more material diminution of the consumption than can be anticipated take place. Thus then it has been with Ireland: relief to the extent indicated has been granted to the inhabitants of the United Kingdom, but it has been counterbalanced in Ireland by privations imposed on her people!! England's means of meeting taxation have been improved, as is apparent from her encrease of commerce, but thirty millions have been struck from her burthens; Ireland's means have been frightfully diminished, and her taxation remains stationary, or worse!!!—Lord Liverpool observed, in 1822, that “Ireland had suffered from the excessive diminution of expenditure in consequence of the peace.” That suffering has been encreasing every year since, and yet the pressure of taxation is practically the same!! Is it possible, under such circumstances, that the country can go on? We beseech Sir Henry Hardinge to honestly and ingenuously put this question to his own bosom. We believe that almost every fact we now press upon his attention is new to him, and some of them are new to ourselves, having been turned up unexpectedly in the researches into which we have been led since the commencement of these papers. We always knew and maintained that Ireland had received totally

inadequate and disproportioned relief since the war. We did all in our power, by reiterated statements and arguments, in 1822, to press upon Mr. Vansittart the unfairness of the treatment she had experienced even before that time. An impression left upon our minds by the parliamentary papers then produced was, that the relief she had received amounted to 6 or 700,000*l.*, but we confess we had no idea of the extent to which it had been counterbalanced by new taxes. Can we be under any delusion as to the conclusions at which we have arrived on this momentous subject? With regard to the extent of the relief, there can be no deception; as to the extent of the new taxation, scarcely any. The returns should be prepared, and no doubt they will be called for as soon as parliament assembles. We have the returns of 1822 already on record, and there is, as far as we know, only the amount of the assessed taxes to be added to the total they exhibit. Let the opposite returns prove that the increased taxation has not come up to half the amount we speak of; let it be shewn in any way that a single item has not been added to the war duties, and still Ireland is prodigiously wronged; for if thirty millions of taxes have actually been remitted since the war, her share of the relief, instead of falling short of *one* million, should, under the solemn stipulations of the "*voluntary compact*," have been FOUR!

 NUMBER VIII.

The persuasion of Lord Liverpool was, that Ireland has been treated by England with "fairness, generosity, liberality, and kindness." The proof we have that this was a well-founded opinion is, that since the war England has contrived to relieve herself of THIRTY MILLIONS of taxes, while there has been such exchanging and shuffling of imposts in Ireland, as to leave the people in the

same condition, or nearly so, as to fiscal exactions, in which they were placed at the termination of the struggle; though, according to the same Lord Liverpool, they had suffered greatly (and they must continue to suffer) "from the excessive diminution of expenditure in consequence of the peace." Whatever the fate of Ireland has been, she should, beyond all question, be treated by England with "fairness, generosity, liberality, and kindness," and on these grounds:—

First—The whole of her soil (according to Lord Clare) had been confiscated, with the exception of the estates of five or six families of English blood, and "no inconsiderable portion of the island had been confiscated twice, perhaps thrice, in the course of a century." If England had to deal with a foreign enemy, "the inhabitants (according to the same Lord Clare) would have retained their possessions *under the established law of civilised nations*, and their country have been annexed as a province to the British empire." This was not the course adopted towards Ireland. The possessions of the inhabitants were conferred upon Englishmen, and hence the drain of absenteeism, felt as a great evil in the time of Richard the Second, but now rendered almost intolerable by the Legislative Union.

Second the commercial policy pursued by England towards Ireland had the effect, according to Mr. Pitt, of "depriving her of the use of her own resources, and rendering her completely subservient to the interest and opulence of England."

Third—It was this policy which suggested to Sir William Temple, in 1673, to observe to the Lord Lieutenant of Ireland, in communicating upon the trade of the country, that "regard must be had to those points wherein the trade of Ireland comes to interfere with any main branch of the trade of England, in which case the encouragement of such trade ought to be either declined or moderated, and so give way to the trade of England." It was this policy which governed William

the Third, when he pledged his royal word that "he would do all in his power to discourage the woollen manufacture of Ireland." It was this policy which Primate Boulter methodised, extended, and enforced during his quarter of a century's exertions to establish everlastingly the "English interest" in Ireland.

Fourth—Some thousands of people were employed in Sir William Petty's time in making iron, and that author speaks of the existence of "eight thousand forges," or smelting houses. Timber was principally employed in this work, and "English interest" destroyed it, for the purpose of breaking up the iron trade. In many leases granted early in the last century, clauses were introduced by "English interest," which prohibited the growth or planting of timber!

Fifth—An Act of Parliament expressly excluded the Irish from all direct or profitable trade to the West Indies.

Sixth—An Act of Parliament ordered that no commodities of the growth or manufacture of the plantations should, on any pretence whatever, be landed in Ireland, unless the same had first been landed in England.

Seventh—An Act of Parliament prevented the exportation of fuller's earth and scouring clay to Ireland, under severe penalties.

Eighth—An Act of Parliament prohibited the exportation of Irish wool-yarn, new drapery, or old drapery, to any part of the world but Britain, from which they were practically excluded by excessive duties.

Ninth—This Act of Parliament inflicted as a penalty the forfeiture of ship and cargo, and a fine of 500*l.* sterling on the party exporting, declaring that "no acquittal in Ireland should be a bar to a prosecution in England."

Tenth—These were Acts of the English Parliament; but an Act of the Irish Parliament, at the suggestion of the English interest, passed addi-

tional prohibitory regulations, "the better to enable his Majesty to provide for the safety of his liege subjects."

Eleventh—An Act of Parliament deprived the Irish of the privilege of exporting necessities to the Irish regiments in the West Indies.

Twelfth—An Act of Parliament ordered three ships of war, and eight other armed vessels, to cruise off the coast of Ireland, in order to take, burn, or destroy all vessels loaded with woollen manufactures of that country.

Thirteenth—An Act of Parliament prohibited the importation of glass from any part of the world but Britain, and prohibited the exportation of Irish glass to any place whatsoever, on pain of the forfeiture of the ship and cargo, and ten shillings for every pound weight of glass found on board.

Fourteenth—An Act of Parliament declared that all hops imported into Ireland, except from Britain, where there was an excessive import duty, should be burned, and the ship landing them forfeited.

Fifteenth—An Act of Parliament encouraged the importation of rum, for the express purpose of discouraging the manufacture of Irish whiskey.

Sixteenth—An Act of Parliament, and one as late as the year 1784, subjected gloves, tabinets, silk handkerchiefs, stockings, leather manufactures, printed linens, and an endless variety of other articles of Irish fabric, then unequalled in the excellence of their quality, to an export duty of 65 per cent., while, at the same time, similar articles of British manufacture were subject to a duty of only ten per cent.

Seventeenth—An Act of Parliament declared the exportation of black cattle and sheep "a common nuisance," and prohibited the same "perpetually."

Eighteenth—An Act of Parliament pronounced to the same effect with regard to butter and cheese. These Acts of Parliament, of course, lowered the

price of animal food in Ireland, and created a brisk foreign demand for Irish salt provisions; on seeing which, the British Ministry passed, if not an Act of Parliament, an Order in Council, laying an embargo on the exportation of Irish provisions, on pretence of "preventing the enemies of Great Britain, from being supplied therewith."

Nineteenth—An Act of Parliament exempted British linens from all import duties into Ireland, so long as the Irish were permitted to export their linens directly to the Plantations.

Twentieth—An Act of Parliament subjected the importation of Irish sail-cloth into England to heavy duties; a subsequent Act of Parliament ordered a high bounty on sail-cloth exported to Ireland from Britain.

Twenty-first—Among other Acts of Parliament passed at various periods to encourage English and discourage Irish industry, was one which imposed duties on stuffs, called romals, and on all cottons except British; another, which prohibited the importation of gold or silver lace, except British; another, imposing duties on velvets, except British; another, imposing duties on herrings, except British; another, imposing duties on wheat, except British.

Twenty-second—As an illustration of the effects of the exemption of the silk manufactures of England from duty, without a corresponding benefit to the manufactures of Ireland, it has been stated in evidence before a Parliamentary Committee, that of eight hundred silk looms once existing in Ireland, and principally in Dublin, only fifty were left remaining in a few years.

Twenty-third—Ireland, notwithstanding these proscribing and ruinous laws, has supplied to England, for many years, the nearest and best market for her commodities. It is the calculation of Mr. Newenham, that the profits of the ship-owners alone of England, on the trade with Ireland, amount to nearly two millions annually.

Twenty-fourth—The legislative independence of

Ireland was destroyed to remove unfounded apprehensions of British statesmen, as to the stability of English power in Ireland.

Twenty-fifth—The absentee rents, which exceeded 2,000,000*l.* in 1804, have swelled, according to all men of experience and intelligence, to between three and four millions. In return for these millions, no sort of benefit is conferred upon Ireland, and they partake of the nature of a "subsidy" to a foreign power.

Lastly—The interest of such debt as was recognised by the Irish Parliament, or as Ireland is fairly responsible for, together with the expenses of a much larger military establishment than there is any necessity of keeping up in Ireland, and other extravagant charges, are defrayed for a sum that leaves a surplus of between three and four millions, taking into account the revenue acknowledged in the public books, the revenue not acknowledged, and the tax paid indirectly on commodities imported from England. These millions find their way to the British Exchequer annually, and make their contribution to British opulence without rendering any greater benefit to the people from whose pockets they are drawn than the absentee remittances. They also, in their effects, are equivalent to a "subsidy" to a foreign power.

On these grounds, then, it is sufficiently clear that if England at any time treated Ireland with "fairness, generosity, liberality and kindness," or if she were moved by her men of power so to treat her at present, there was, or would be, rendered to Ireland that plain and ordinary justice, which is only deliberately withheld when men are insensible alike to the commonest feelings of honour or of shame.

NUMBER IX.

What are the *proofs* that Ireland is retrograding in all branches of its industry, with, perhaps, a

solitary exception, and in the general condition of its people?

We shall speak first of its agricultural population. They suffer from the fall of prices, from the "excessive diminution of expenditure" spoken of by Lord Liverpool in 1822, and from the operation of the depopulating system. As to the prices, it is enough generally to say that they are in many instances not even *half* what they were in time of war. The expenditure was by no means at its maximum in 1815, but it was then as follows, under the heads that are specified :—

Army	£3,014,911
Ordnance	437,868
Miscellaneous Services	659,022
Civil List	471,460
Total	£4,483,261

This expenditure is now reduced as follows :—

Army	£977,732
Ordnance	291,691
Miscellaneous Services	286,913
Civil List	207,000
Total	£1,763,336

This is a reduction of 2,619,925l. in these items alone, and this reduction, as we have shown, is not counterbalanced by one shilling of diminished taxation—for though the assessed taxes, and other imposts have been removed, "consolidation," and other schemes of the Exchequer have supplied their place with an equivalent amount of new or increased taxation. The depopulating system is, perhaps, best described by Mr. Leslie Foster, now a judge. He thus spoke of it in his evidence before the Lords' committee in 1825 :—

"Within the last two years a perfect panic on the subject of population has prevailed amongst all persons interested in land in Ireland; and they are at this moment applying a corrective check of the most violent description to that increase of population which there has been too much reason to deplore. . . . The principle of dispeopling estates is going on in every part of Ireland where it can be effected. . . . If your Lordships ask me what becomes of the surplus stock of population, it is a matter on which I have, in my late journeys throughout Ireland, endeavoured to form some opinion; and I conceive that in many instances they wander about the country as mere mendicants; but

that more frequently they betake themselves to the nearest large towns, and there occupy as lodgers the most wretched hovels in the most miserable outlets, in the vain hope of getting occasionally a day's work. Though this expectation too often proves ill-founded, it is the only course possible for them to take. Their resort to these towns produces such misery as it is impossible to describe."

This inhuman and revolting system has been going on ever since without any relaxation. The cries of a protruded tenantry only last week reached the public ear from a district of the Beresford property in Wicklow ; and a few days before, we heard of some mad and reckless fanatic who declared his intention of turning a number of Catholics out of their holdings on the mere speculation of finding a select and more limited number of " true blue" Protestants to take their place. The legislature, though they availed themselves of the information possessed by Mr. Foster and other equally competent persons, neither made any provision for the victims of a misery " that it is impossible to describe," nor took the least means to restrain the landlords. On the contrary, they threw facilities in the way of the landlords, by suffering the flagitious clauses of the sub-letting act to pass into a law. And here we must avail ourselves of a remonstrance drawn from an intelligent Englishman (Mr. Bicheno) who lately visited Ireland, on the policy uniformly practised by the English parliament in cases in which the relation between landlord and tenant in Ireland becomes a subject of legal enactment. He remarks that the peasant is now what he was in the days of Swift—"scantily clad, wretchedly housed, miserably fed, and grievously rack-rented." He observes, that one of the greatest evils of Ireland is the want of sympathy between the higher and lower classes, and the disposition on the part of the landlords to treat land as a merchandize—to recognize in the relation between themselves and their tenantry nothing more than that between buyer and seller—to regard land solely as a source of profit—and *look to the law*, instead of personal or family influence, to exact their rents. "It admits," he says

(p. 164, *Ireland and its Economy*)—"it admits, I think, of more than doubt, whether the system which England has pursued of strengthening the hands of the gentry against the tenantry on every occasion, contributes to bring about a reconciliation between them. Whatever encreases the power of the landlord is employed, first or last, to *draw more rent from the land*. Profit being almost all he aims at, every new project is favoured, as it assists him to obtain this end. The laws in his favour are already more summary and stronger than they are in England; and he is yet calling for additional assistance. The ejectment of a tenant here is a tedious and difficult process, which usually takes the best portion of a year, and sometimes longer; and costs a sum of money so considerable, that landlords are very generally deterred from the proceeding. In Ireland, by the 56th Geo. III. c. 88, amended by the 58th Geo. III. c. 39, and the 1st Geo. IV. c. 41, the same result is obtained in a month; and the expense which used to be seventeen or eighteen pounds, is reduced to under two pounds. By the 59th Geo. III. c. 88, landlords were empowered to distrain the growing crops. The subletting act, 7th Geo. IV. c. 29, took away a great power which the tenants had over the land to under-let, and enables the landlord to recover possession more easily upon breach of covenant. The 4th Geo. IV. c. 36, was passed to discourage the occupation, in joint tenancy, and 7th of Geo. IV., before referred to, prevented them from devising land held under lease, where there was a clause of subletting to more than one person. The malicious trespass act, 9th Geo. IV. c. 56, also assists the landlord more than has been found necessary in England. Several acts, however, have been passed within the same period in favour of the tenant, as the tithe composition act, the regulation of presentments, and the raising the amount on which a debtor may be arrested on mesne process. In a wholesome state of society, many of the statutes which have been passed in fa-

your of the landlord would operate beneficially ; but in Ireland with some good, they inflict more evil. The condition of the peasantry is reduced to a lower scale by every new power that is created. Every fresh law exonerates the proprietors more from the necessity of cultivating the good opinion of their dependants, and moreover, *removes the odium of any oppression from the individual who ought to bear it to the state.* " Before the civil bill ejectment was allowed by Act of Parliament," (says Mr. O'Connell in his evidence before the Parliamentary Committee,) " a landlord was cautious of bringing an ejectment, for, even if defence was not made, it would cost him fourteen or fifteen pounds, at the cheapest, to turn out a tenant ; but the civil bill ejectment has very much increased the power of the lower landlord, for by means of that he can turn out his tenant for a few shillings ; and that horrible murder of the Sheas was occasioned by an ejectment brought in this way. I wish to express this opinion strongly to the committee, that the Acts of Parliament passed since the peace, giving to Irish landlords increased facilities of ejectment and distress, have necessarily very much increased the tendency to disturbance : there has been several of them within the last ten years."

So much for the agricultural portion of the population. Let us infer the condition of the other classes from the state of commerce and the consumption of those articles that are regarded either necessities or luxuries of life.

During the war the utmost ingenuity of the Exchequer was used to produce revenue. The Finance Committee, reporting in 1815, declared, " that for several years Ireland had advanced in permanent taxation *more rapidly than Great Britain itself*, notwithstanding the immense exertions of the latter country." The committee advanced as a proof the curious fact that the utmost increase of revenue in Great Britain was in the proportion of $21\frac{1}{2}$ to 10, while that of Ireland was in the proportion of $46\frac{1}{2}$ to 10. Since the war the relief

granted amounted to thirty millions, but we have shown that, *practically*, no alteration lessening the drain on the mass of the people has taken place in the fiscal condition of Ireland, and consequently that Great Britain has had the benefit of the entire of the relief of which there was so ostentatious a boast made by the head of the government in the last sessions. As strenuous efforts, therefore, are made now to swell the drain as during the war, though there has been a substitution of some taxes for others which were certainly more obnoxious, though not more severe in their pressure on the comforts of the people at large. Let us see the result of the labours to produce revenue in each year since the Union.

1801...£3,445,718	1816... 6,524,916
1802... 2,302,931	1817... 7,479,409
1803... 3,020,037	1818... 5,619,006
1804... 4,220,145	1819... 5,721,631
1805... 3,715,710	1820... 5,419,190
1806... 4,122,711	1821... 4,867,477
1807... 4,193,915	1822... 6,122,629
1808... 5,551,659	1823... 5,131,512
1809... 5,549,690	1824... 4,592,334
1810... 5,416,715	1825... 4,910,029
1811... 5,130,610	1826... 5,007,260
1812... 5,647,343	1827... 4,649,306
1813... 6,194,344	1828... 4,676,160
1814... 6,380,811	1829... 4,755,156
1815... 6,937,558	1830... 4,568,617

This is the gross receipt of income, and does not include "the balances," which if added to last year's income, would make it 4,660,983l. The reader sees that "the rapid advance" spoken of by the finance committee, had the effect of gradually swelling the receipt, until the termination of high prices, and the commencement of the "excessive diminution of expenditure" to which Lord Liverpool alluded, that is, until people suffered a decided loss of the means of indulging either in luxuries or necessities. After that period the decline of the receipt was as remarkable as the augmentation, and it appears that at present the Exchequer draws nearly three millions less from the Irish tax-

payers than it did thirteen years ago, though the rate of taxation is as high now as it was at that period. We had a complete assimilation of the customs' duties in 1823; 6 per cent. was added to one description of tea since 1819, and 10 per cent. to another. There has been an increase to the malt duty since 1826; an increase to the coffee duty since 1819; an increase to the spirit duty since 1826; an increase to the tobacco and paper duty; and an entirely new duty on glass; yet the total receipt has fallen nearly *three millions* since 1817. The tobacco duty was less than *half* what it is at present in 1804; all the duties were less then than at present, and we find in Lord Lansdowne's speech on the state of Ireland in 1822, that there was an effort to increase them between 1807 and 1815, by an imposition of nearly four millions of new taxes. All but a trifle of these taxes now exist, and those that are not existing have only given way to others. Notwithstanding this, and notwithstanding the enormous increase of our population, the receipts of the Exchequer are at present nearly down to the amount of 1804!!!

These facts say enough for our purpose, but we must adduce a few more.

The average exports of Ireland at the Union were (according to the official valuation) 5,650,833l., and those of England 31,272,865l. Since 1825 the finance accounts only state the exports to foreign parts, "the trade with England being then put on the footing of a coasting traffic." In 1825, however, the exports were only 6,309,844l., according to the official valuation—that is, they experienced an increase of less than a million in twenty-five years, though the exports of England increased in the time fully thirty millions. There is no reason to suppose that the trade with England has improved since 1825, for the foreign exports which were then 721,703l., are now only 617,596l. The official valuation was formerly 50 or 100 per cent. above the real; but this does not seem to be the case at present, and it would be

difficult, therefore, to decide, whether since the Union, there has been any *real* increase whatever to the exports. The official valuation of the Irish exports in 1790, or forty years ago, was 5,061,913*l*. About a fifth has, probably, been added to them since, while the exports of England have been *quadrupled*.

The average consumption of wine of all sorts, in three years, ending in 1803, and in a similar period, ending in 1828, was as follows:—

	Gallons.		Gallons.
1801...	1,245,742	1826...	822,586
1802...	2,180,360	1827...	929,619
1803...	1,690,291	1828...	1,003,224
Total	5,116,083	Total	2,755,429

Then the consumption of wine has fallen off to nearly *one-half*.

The Irish tonnage has remained, nearly stationary since the Union, as the following table will show:—

1806...	90,173	1827...	97,369
1807...	97,162	1828...	99,449
1808...	97,656	1829...	101,994

Compare this with the advance of the British tonnage even in the trade with Ireland. It was in 1808, 615,702, but it is now 913,406.

The consumption of tobacco in Ireland is now about 4,000,000*lbs*. It was more than twice this in 1811, and almost twice this at the Union, when it was 7,386,282*lbs*.

The following table shows how the consumption of tea stands at present, as compared with what it was nearly thirty years ago:

1802...	3,499,801	1826...	3,807,785
1803...	3,576,775	1827...	3,887,955
1804...	3,236,937	1828...	2,515,159
Total	10,313,513	Total	10,209,999

The mouths have nearly doubled, but the consumption of tea remains stationary, or worse. We do not know the present consump.

tion of sugar, but the following will show its comparative state up to rather a recent period :—

1802...	296,070	1820...	285,543
1803...	366,095	1821...	252,299
1804...	265,075	1829...	305,081
	<hr/>		<hr/>
	927,240		842,923

Here we have also a decrease in the consumption of one of the prime necessities of life, though the population is supposed to increase at the rate of 200,000 a year.

Of the present state of the cotton and linen trade, we can have no certain knowledge, as the accounts relating to the commerce with England have been discontinued. The cotton, it is said, is increasing, and this is to be inferred from the exports to foreign countries. They were in 1817, in official value, 45,665l., and they are now 138,974l. The increase here, however, is evidently more than counterbalanced by a decrease in the linen trade, which has fallen from 457,746l. to 113,385l. The total of our Foreign exports, which, in 1815 were 2,046,846l., and in 1818, 1,411,897l. amount now to the comparatively insignificant sum of 617,596l.

Though, however, we have in these instances to reckon decreased consumption or production, there are instances in which Ireland would appear to be making a great progress—that is, in the importation of articles *formerly manufactured by its own artizans*. The weight of paper used in books increased between the Union and 1821, from 30,580lbs. to 250,398lbs.; tanned hides from 5,606lbs. to 16,221lbs.; stuffs, of silk and worsted mixed, from 721lbs. to 40,909lbs.; stuffs, of silk and cotton mixed, from 1,176 to 4,056 ditto; refined sugar from 4,104 to 32,187 cwts.; printed calicoes, from 12,558 yards to 67,811; plain white muslins, from 14,179 yards to 536,948; coloured cottons from 121,555l. in value, to 227,528l.; gloves, from 9,767 to 52,842 pairs; worsted stockings from 21,884 to 225,052 pairs; and woollen stockings from 1,578 to 60,221 pairs. In these and other manufactured articles, there has been an increase, while in RAW

silk, of which such excellent use was made formerly in this country, there was, between 1797 and 1818, a decrease of from 144,275lbs. to 83,221 !!! We shall conclude by stating a really appalling fact relative to the woollen trade. In 1821, the following list of manufacturers residing in Dublin, or its vicinity, was furnished to the Parliamentary Commissioners of Revenue Inquiry, and is to be found in their appendix to the fourth report, page 186 :

Jeremiah Haughton	John Shaw
O. Willans and Sons	Joseph M'Cormack
William Bourke	J. M'Cabe
Christopher Dromgoole	J. Kearney
William Irwin	George Foley
Walter Bourke	S. Macken
John Murray	J. Neil
A. M'Cracken	George Reeves
Tuton and Foss	Thomas Clarke
Thomas Neil	C. Dowling
Thomas Parker	J. Butterworth
P. Pounden	William Neil
John Lambert	John Watson
John Read	J. Lambert, jun.
Thomas Beasley	J. Nulty
J. Hevey	G. Rourke
J. Hunt	Thomas D'Arcy
A. Fairbrother	J. Jones
Brownrigg and Harrison	P. Ellis
Walter Burke, jun.	S. Rayner
William Burke	R. Linfoot
M. and J. Barrett	G. Cunningham.
R. Grayburne	

Here are forty-five heads of woollen manufacturing establishments existing nine years ago in the capital or its vicinity. It would be invidious to mention names ; but any one can learn, by inquiring in a competent quarter, that of these forty-five heads of manufacturing establishments, THIRTY-THREE have been compelled to give up business, leaving only *twelve*, or about a *fourth*, to struggle for existence ! In this single fact is to be seen an epitome of the modern history of Ireland ; yet, to the very close of the last sessions of parliament half of the Cabinet insisted that we were a flourishing people, while the other busied themselves in framing new taxes, to encourage our industry and help us to an acquisition of capital and opulence !

NUMBER X.

What is to be done for Ireland? There is a difficulty in answering the question from which most persons are disposed to recede. "If it be asked," says Mr. Bicheno, whose work we noticed in the last number, "what specific remedy I have for the deep-seated disease of Ireland, I must fairly tell the reader that I have none to propose." It is not to be supposed, however, that this writer, or others who are reluctant to offer their advice, are unable to point out a system of policy, or suggest a course of measures from which essential benefit would necessarily flow to the country. Their difficulty is not as to what is good, but what is practicable. It is easy enough to discern the good—the puzzle is about the *practicability*; and yet the *practicability* rests often upon the will of a Minister, and is always to be controlled by the unanimity of the people.

There are many things which *might* be done for the cure or the mitigation of the "deep-seated disease," some of them more efficacious than others—some that press for speedy and immediate adoption, and others that admit of postponement to a season, if not of more thought, at least of more leisure, than the present.

Before everything else is that, undoubtedly, which relates to the animal wants—to food and raiment. It is this that a person placed in the situation of Chief Minister for Ireland should make the object of his first and most earnest solicitude. If Sir Henry Hardinge has not come hither merely for a season—if he has not accepted his office for its salary—if any responsibility has been thrown upon him—if he has been invested with any authority—if he possesses even the ear of the English cabinet, he should ask himself first of all, not whether the people have *enough* of food and raiment (for that, alas! is out of the question); but whether anything can be done, or ought to be attempted, to supply them with more of these in-

dispensable necessities than it is possible they can enjoy under present circumstances.

This is the condition of the country:—Up to the present time, the system of government has been admittedly wrong. It was only in the last year that settishness and obstinacy gave way even on the Catholic question. The people have been encreasing in numbers, and making no way at all in acquiring the means of employment. The war took off a great portion of the necessitous population, and scattered amongst those that remained the benefits of a large expenditure. The war ceased; the expenditure experienced an "excessive diminution," as Lord Liverpool termed it; and the drain arising from taxes and absentee remittances remained stationary, or became worse. Added to this was the operation of the depopulating system, which, in itself, according to Mr. Leslie Foster, now a Judge, spread its influence all over the kingdom, and was a source of misery "which it is impossible to describe." For a people so circumstanced, employment should have been made out at any cost, and before all other things.

Occasional helps have been given by England in the way of advances for public works. Wherever these have been granted, they have been productive of benefit not easy to be described. They quelled insurrection in a district of the south, and enlarged the basis of profitable commerce in the west. On these points the evidence of the agents employed by the Government itself (Mr. Griffith and Mr. Nimmo) is conclusive and triumphant. The fault was, that too little was done in the season of the greatest succour; but latterly the determination seems to be forming to leave Ireland and its people to what are called "their own resources." Every member of Parliament has, within this year or two, complained of the growing difficulty of getting the Treasury to do any thing for the country. It was "listlessness" in the Chief Secretaryship of Mr. Peel. He complained of it openly in the House, as any one may

see if he refer to the London newspapers of the 10th of February, 1819. It was "growing jealousy" towards everything Irish, according to Sir George Hill, in a communication to his Derry constituents in later times. But now it is such hard-fistedness with regard to money, as threatens to starve even the charities.

The helps should not be occasional. They should be systematically and bountifully supplied. The economists utter no dogmas on the subject that are not utterly contemptible. They say that "legislative interference with the operations of human industry" is to be avoided, but the parliamentary committee that reported on the state of the labouring poor of Ireland in 1819, observe that "there are considerable objections to such a rule either when injurious artificial impediments are to be removed, or where any branch of national industry, which cannot, in its commencement, be without great difficulty carried on by individual exertion and solely by private funds, may be encouraged and facilitated by parliamentary regulation." Injurious interference should be avoided. The legislature should not overlay or oppress industry, but it should interfere when necessary to give it assistance and encouragement. What is there in the nature of things to make it less useful or wise to legislate with reference to *industry* than life, liberty or property? Nothing can be more dear to a people than life and liberty, and yet the right is conceded to the legislature of "interfering" with both. What is there in "industry" that makes it more sacred than the property, for the creation of which its "operations" are conducted? In short this dogma is one of the shallow conceits of the theory mongers, or an invention merely to relieve the governing powers from a responsibility, or excuse them in the non-performance of an arduous, but necessary duty. Fact contradicts the empty and mischievous conceit, in every case in which an experiment has been made in Ireland.—But reasoning upon general principles, it is just as

wise to refuse alms to the sufferers at Spitalfields in a crisis of privation, or to decline sending money to Ireland during a pestilence, as to withhold assistance from languishing and necessitous industry, upon any nice or far-fetched speculations as to the ultimate effects upon its "operations." Distress affecting a whole people arises *not* from the non-existence, but the inadequate distribution of the means of giving employment. Money does not vanish in a season of popular suffering, but it is gathered into masses in England, and drained altogether from Ireland. When legislation is better understood as a science than it is at present, it will be its chief business to apply a vigorous "interference" to the scattering of the masses in one instance, and counteracting the drain in the other. A very slender interference of the legislature with industry in the west, has given a new aspect to a whole district of a country, and we should not forget that it changed the condition of Ireland from an importing to an exporting country in the article of corn. Are not the laws now in force to keep up the price of grain, to uphold the East India monopoly, to encourage the use of Canadian timber, and protect the sugar growers of the West Indies—are not these laws examples of the "interference" of which we speak, and if there be such instances of great and comprehensive intermeddling in the operations of human industry, why should its temporary advantages be withheld from the labouring poor of Ireland?

The principle laid down by the parliamentary committee, is a sufficient guide for Sir Henry Hardinge. A case of urgency—one out of the ordinary course of things—one furnishing a signal exception to the rule of the economists, if there be any thing in it—exists, and an extraordinary remedy should be applied. The interference which the committee would recommend, is the carrying on works of internal improvement, by the aid of public funds. They refer to what has been ascertained by Royal Commissioners, with regard to the

wastes of this country. They state their opinion that these wastes may be put into a condition so as to provide for "an additional agricultural population of two millions," and if only one million be provided for, it should be borne in mind, that three will be extensively relieved. They do not speak with sufficient precision as to the amount of the public money that it would be wise to apply to this object, but if it required one million—or *two millions*—to be drawn from the coffers of the people who have the absentee rents and the surplus taxes—who waited until 1829 to grant the measure of emancipation—who passed the forty or fifty acts of parliament to put down Irish commerce—and who spent centuries, according to the declaration of their favourite minister, in making this country "subservient to their interest and opulence"—if, we say, it required even a more considerable sum than this, it is not more than the plainest and most obvious justice would warrant the sufferers in demanding.

A claim for any pecuniary aid on the part of Ireland, would, no doubt, be received unfavourably by the British Cabinet. We have noticed the growing reluctance to continue the grants even to the charities. The English Minister has a natural desire to spare the pockets of the English people, and he is countenanced in his scheme of reducing the Irish expenditure to the lowest possible point by individuals, such as Sir Henry Parnell, who palm themselves on their financial skill, and would (good easy men!) be considered ardent devotees to the interest of Ireland. But if the case of Ireland were fairly stated to the English people themselves, we would be very far from despairing of a favourable result. Mr. Bicheno informs us that Mr. Wakefield's exposition of the state of absentee property in Ireland induced the Duke of Devonshire to proceed to Lismore Castle and institute that reform in the management of his Irish property, of the effects of which travellers now speak in such terms of commendation. The same

Duke of Devonshire stated, in his place in Parliament, that he was the proprietor of the tithes of twenty parishes in Ireland, and that he would, nevertheless, most gladly assent to any measure regarding this species of property that would be acceptable to the people, or render an essential service to the country. His Grace is, no doubt, a favourable specimen of the English character—but sure we are that there are many powerful and influential men even in Parliament who would listen as favourably as his Grace evidently would to a claim for extensive pecuniary aid for a country so circumstanced as Ireland, if its case were fairly stated, and fully understood. Mr. Hume is a just and honourable man, but Mr. Hume thinks that there is too much already expended upon Ireland, merely because his attention has not happened to be turned to the peculiarities of her condition. Lord Liverpool told him oracularly that Ireland has been treated with “fairness, liberality, generosity and kindness” by England, and every man of office is prepared to avouch that Ireland is actually a burthen on that country. While he takes the word of these functionaries for his guide, he will, undoubtedly, be indisposed to listen to any claim for extensive pecuniary assistance; but we would stake our lives that the result would be different, if he maturely considered the character of the original confiscations; the proscribing acts against trade; the effects of the absentee drain; the suffering caused by the Union; and the actual amount of “the subsidy” paid even in the way of surplus revenue. The country which is a “burthen” in reality demands little for its own purposes. There are twenty regiments stationed in it, but it does not want ten, or five, for any object that is Irish.—It may be interesting to Sir Henry Hardinge to know, that Lord Anglesey had a project of proposing the reduction of ten regiments, and applying the money thus saved—say 400,000*l.* a year—to purposes of local improvement, engaging that he would thus more effectively maintain the tranquil-

lity of the country, than he could do by the presence of the entire English army. He, at least, was not of opinion that he wanted a large military force for Irish purposes. Our whole expenditure, army, civil list, pensions, miscellaneous services, and all, were defrayed in 1793, for 1,592,767l., and it is not our fault that it is much more now.— Even admitting that we are fairly responsible for the debt sanctioned by our own Parliament, our expenses, that is, the expenses properly our's, may be reduced to little more than two millions. It is a cheat then to assert, that a country so circumstanced can be a burthen to England. To expose this cheat, would be to secure the vote of such men as Mr. Hume, for a grant such as we contemplate. The exposure is easily effected. It is done by shewing the delusion as to the actual amount of the revenue—by pointing to the items of impost wholly omitted in the public accounts—by exhibiting the enormous amount of taxation paid indirectly on excised articles imported from England—and by describing the way in which the debt which England “took upon her own shoulders” was accumulated. Mr. Hume goes to the “finance accounts” to ascertain the revenue of Ireland. He finds there that the “gross receipt, including balances,” is only 4,660,000l. He then ascertains the cost of the civil and military establishments, and he finds that it amounts to three or four millions, including the salary of the Viceroy, an Englishman; the Chief Secretary, an Englishman; the Lord Chancellor, an Englishman; the Commander-in-Chief, an Englishman; and various other functionaries, (including the London tailors, who, in contempt of all the remonstrances of the starving manufacturers, get the army clothing) also Englishmen. He then ascertains that there is a debt of above an hundred millions said to be Irish, and the interest of which is paid in London, and a natural conclusion is, that the Irish revenue is deficient to a considerable amount. When, however, he is told that the account of the actual revenue is

the annual "Finance" compilation is a false one; when he is told that it tells nothing at all about tea tax, or many other taxes paid in Ireland; when he is told that even on timber purchased in Liverpool for Irish consumption, the duty is paid before it is shipped, and placed to the credit of the English revenue; when he is told that the same may be said as to nearly every article of British or foreign produce, bearing taxation, which reaches Ireland from a British port.; when he is told, besides, that the borrowing for Ireland between 1800 and 1817 was nearly as much as the borrowing for England, and that in this respect the letter and spirit of the Union compact was violated; when, in fine, he is reminded, that a great portion even of the acknowledged taxation is remitted to London; that taxes in one shape or another must draw $3\frac{1}{2}$ millions from Ireland, and that absentee remittances draw $3\frac{1}{2}$ millions more, for none of which millions Ireland receives the least benefit, his conclusions as to the actual state of things will, we venture to assert, be quite different. Let the claim for pecuniary assistance, however, be received as it may, it should be preferred. It is deeply and flagrantly criminal not to procure employment for our suffering poor. There are the representations of the Royal Commissioners as to the wastes, and there is the report of the Parliamentary Committee giving them a deliberate and well-advised sanction.— From all it is to be collected that TWO MILLIONS of our agricultural population could be advantageously located on these wastes. To make these wastes available to human sustenance, is to increase the power of the country—practically to extend its boundaries. Why is Ireland of more importance than the Isle of Man? Because it is larger. If territorial extent possesses utility or impart strength, why not increase it? To attain an object of imaginary security in the Canadas, it is not thought too much too expend 780,257l. on a couple of canals—why not make a similar sacrifice for a great na-

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tional advantage in Ireland ? To expect to reclaim the wastes, and locate upon them the unemployed and suffering poor, without the aid of a public fund, is transcendantly vain and visionary. Let all idea of location be abandoned ; let it be determined that the Report of the Royal Commissioners and the Parliamentary Committee shall be treated with derision and contempt, or *let an adequate Parliamentary grant be resolved upon in limine*. Is there any thing unheard of or anomalous in such a grant ? Is there not a recognition of the justice and policy of applying public money to "local purposes" in the seventh article of the Union, and does not that article contemplate an application even of FIVE MILLIONS to such objects ? A grant—a large and ample grant—the voice of Ireland is prepared to demand, and it is prepared to demand besides our due share of relief arising from a remission of taxes. So that under present circumstances it will not be wise in Ministers to say or do any thing more regarding "assimilation," or any other part of the notable scheme of last session.—In a timely and liberal application of the public funds to the amelioration of their condition, the people of Ireland hope to obtain some INDEMNITY FOR THE PAST ; and, in the restoration of their Parliament, they are sure, without the least prejudice to the permanency of the connection, which they value, or the strength or prosperity of Britain herself, which they would willingly promote, TO FIND SECURITY FOR THE FUTURE.

NUMBER XI.

Three years ago the writer of these papers pressed upon Government, in a series of articles, entitled "LESSONS FOR LAMB," the wisdom, the necessity, the common policy, and common justice of

making some compensation to Ireland for the drain of the "SUBSIDY," by undertaking the reclamation of the wastes on a large scale, and *at the expense of the national Exchequer*. The public voice in Ireland seconded this endeavour, and it received some encouragement from the most influential portion of the London Press. Mr. Wilmot Horton's plan of relieving the poor, by emigration, was then under discussion, and even the Treasury writers agreed with us, that domestic colonization was far preferable to foreign, if it were at all practicable. One of them expressed his opinion as follows in the *Courier* :—

"If it can be proved that pauper-labourers can be colonized at home on cheaper terms, and with more benefit to themselves and the country, than would attend their colonization in our North American provinces ; if this *can be* proved, or if any thing like an approximation to such a result can be plausibly maintained, the argument in favour of emigration must *rest in abeyance* until this contrasted remedy is exhausted."

The necessary *proofs* were in sufficient abundance—and indeed there was no dispute either as to their number or validity. The emigration scheme was, with common consent, suffered to "*rest in abeyance*," but this was the fate also of the waste-land project, though it might be said to have been under the consideration of Government itself since 1809. Not three, but *six* years ago, Mr. Goulburn cushioned a drainage bill, proposed by a company of private speculators, on the pretence that he had himself a measure of a better kind to submit to Parliament. We have heard nothing since from Mr. Goulburn about bog reclamation, though we have heard enough of new and *needless* taxes—for when the Exchequer can afford to take three or four additional millions off the shoulders of the English people, it cannot be pretended that it is actually *constrained* to impose new privations on Ireland. Of bog reclamation he has been as forgetful as of the local taxation of Dublin, on which we have had *two* reports of Parliamentary Committees. In the autumn of 1822, there was a meeting of the inhabitants of Anne's parish on local taxation. At this meeting Mr. Ellis, Master in Chancery, and

then one of the members for Dublin, attended, and openly declared that he was authorised by Mr. Goulburn to state, that the Government was determined forthwith to grant practical and effective relief to the inhabitants of this city, in reference to the local grievances on which two Parliamentary Committees sat and reported. The local grievances remain as they were, or are aggravated. To shew what little sympathy was felt for the people of Dublin, the grant of 10,000*l.* a year, voted since the Union, to the Wide-street Board, has been withdrawn. Mr. Hume attacked this annual grant in the Secretaryship of Mr. Peel, and Mr. Peel defended it as a justifiable compensation made to Dublin, for its peculiar losses, occasioned by the Union. Mr. Goulburn withdrew this "justifiable compensation," and he made it a boast that he reduced the grants for Miscellaneous Services 52,000*l.* in a single year. The drainage bill "of a better kind" has given way to the grand scheme of crushing the press, and carrying the persecution of "assimilation" to a still greater and more rigorous extremity. Even the Sheriffs and Jury Bill, from which we had been promised such important benefits, are suffered to lie in that "abeyance" to which the *Courier* would not scruple to consign the emigration project, if a preferable mode of bettering the condition of the poor could be pointed out. There has, however, been marvellous celerity and decision in carrying other measures into operation. A catalogue of acts have been passed to strengthen the landlords against the tenantry. The terrific experiment of the Subletting Act has been risked, with a firmness which, in other instances, would be truly exemplary. The Vestry Bill has been passed, not only with promptitude, but, as we shall, on a future occasion, be able to shew, *in silence and secrecy*. And yet, gentlemen in power will affect to be astonished that the Irish public think of seeking for a repeal of the Union! All Ireland declared with one voice against the taxing project of last sessions.

Its representatives, and principal nobility, seconded its remonstrances by the energetic proceedings at the Thatched-House Tavern. One English Minister took his stand against both people and representatives, and though the session closed by a declaration that he remained unconvinced and unmoved, it will be pretended that there has been no provocation given to Ireland to seek for a repeal of the Union!! In three, or six, or even TWENTY years, the Government cannot find leisure to make a single *experiment* with regard to these wastes represented by their own servants as being capable of providing for "an additional agricultural population of two millions," and yet it will be maintained that Ireland has no cause to seek for a repeal of the Union!!!

The history of what has been said or done regarding these wastes is shortly this. All the statistical writers and tourists, from the days of Arthur Young to the latest times, concurred in representing these tracts of land as being capable of easy and profitable cultivation. Mr. Newenham published some earnest and stimulating observations regarding them in 1808. In 1809 a Royal Commission was appointed to ascertain by minute enquiry how far the representations of these authorities were correct.— They employed themselves in the pursuit from that year to 1814, publishing in the interval four reports, at a cost to the public of 21,556l. The first report came out in 1810, and as it attested that all which had been alleged on this momentous subject was perfectly well founded, the Government may be said, from that period, to have been aware of the solemn duty it owed to Ireland and the empire at large in reference to these wastes, which comprehend (including bog and mountain) between three and four millions of Irish acres, or more than a fourth of the territorial extent of the entire island. A voluminous report, consisting of 206 pages of close print, came out in 1811. All through this compilation the feasibility and policy of undertaking a reclamation of the bogs and

wastes are declared in all forms of speech. The evidence of all the practical and experienced men in the country is set forth. Mr. Edgeworth shews, from actual experiment, the probable cost of turning 34,569 English acres into profitable land. He calculates that it would not exceed 167,648*l.*, and that by the expenditure of this sum, at least 30,000*l.* a-year "could be obtained at less than six years' purchase." Mr. Townsend exhibits similar *data*, and founds upon them similar conclusions. Even the offices of Sir Humphrey Davy are employed to sustain the opinions of the Commissioners and those scientific men residing in the country, to whom they resorted for information. Sir Humphrey is strong and quite decided in the judgment he himself has formed upon this most important subject. He declares that "all the trials that have been made by private individuals prove not only the feasibility of the general project, but afford strong grounds for the belief that any capital expended on it would, in a very few years, afford a great and increasing interest, and would contribute to the wealth and prosperity of the Kingdom at large." He states that there are peculiar advantages in the process of reclaiming bogs in Ireland, arising from the quantity of limestone and limestone gravel to be found in the neighbouring districts, and from the marl or clay which, in so many cases, forms the substratum of the bog itself. In this respect, we should observe, Sir Humphrey only repeats the words of Young, Newenham, and others of equal authority on this subject. "The bogs of Ireland (says Young) differ from the boggy, moory and fenny lands of England with regard to facility of reclaiming, and still more so in point of value." "Between the unreclaimed land of Ireland, (says Mr. Newenham) and that of almost all other countries, there are three essential points of difference deserving particular attention. 1. A vast proportion of the unreclaimed land of other countries is almost utterly unproductive, or com-

pletely sterile; a vast proportion of the unreclaimed land of Ireland is undoubtedly the contrary.—

2. In other countries reclaiming requires considerable skill, and is expensive. In Ireland, nature has been so bountiful that *little skill and a small expense will do*. 3. In most other countries the natural manures are scanty. In Ireland they are almost *every where to be found in the greatest abundance and perfection.*"

The report, in short, could not urge Government in a greater variety of ways, or by a stronger body of evidence, than it did, to set this great national undertaking on foot. All, however, was vain. The Government did nothing itself; it passed no laws to encourage the enterprise of private speculators; and we find even no *allusion* made to the labours of the Commissioners, until a Committee reported, in 1819, upon the famine and pestilence of the preceding year.

This Committee employed earnest and almost importunate language in pressing upon Government the necessity of doing something for the permanent relief of the labouring poor. It referred to a former report of the pestilential disease from which the country had just recovered, and it called that disease, "a calamitous indication of general distress in Ireland." It pointed distinctly and emphatically to bog reclamation as a means by which "Ireland may be improved, and its power of production of human food vastly extended."

"It appears in evidence, (said this Committee) that there are of reclaimable bog in Ireland two millions of Irish acres, of a soil suited to the production of grain; that the measures suggested by the scientific persons employed under the Bog Commissioners, much facilitate the application of private speculation to such improvements; and that in order to give efficacy to those suggestions, a general inclosure and drainage act, on the principle of that for England, would be highly important; beyond that, as the basis for particular local acts, your Committee do not venture to go, save in recommending that the powers given under the act of last session, be extended to exempting from interest such advances as may be made for "public works," on due security for repayment of the principal within a limited number of years. A reference to the reports alluded to, will evince the great source of employment which the improvement of the bogs of Ireland would offer to the population; and the facility of transport by canals through level lines,

would insure to England supplies of grain at moderate prices, which might render it wholly independent of foreign countries for the food of its manufacturing population."

Here we have an important ratification of the opinions expressed by the bog Commissioners, which were at least *eight* years before the country when this report was drawn up. The pecuniary assistance the Committee contemplated was a loan exempt from interest. Even a competent loan would render much service, but it is only a *grant* that can counteract the drain of the "subsidy," which, to use an expression in *Child's Discourse on Trade*, in reference to absentees, "draws over the profits raised out of Ireland, *refunding nothing*." It is not a loan that is mentioned in the article of the Union which speaks of surplus revenue applicable to local purposes in Ireland, and which limits the amount of the revenue so to be applied to FIVE MILLIONS. According to Lord Castlereagh, our Peace Establishment at the Union (see his speech of the 6th of February, 1800) was 2,900,000*l.*, including the interest of the debt. Why this should not be our peace establishment now it is not easy to explain, if we are to admit that faith has not been broken with us, and that we are not the victims of a fraud. So far was the Union from being a source from which we were to anticipate a larger establishment, that Lord Castlereagh pledged himself it would fortify us against an increase either of debt or taxes. Our revenue at the Union did not meet even this comparatively moderate peace establishment. It was 600,000*l.* short of it, and the deficiency, according to Lord Castlereagh, was to be made good, not by a sum to be borrowed or a tax to be inflicted on Ireland, but a tax to be drawn exclusively from the pockets of the English people:—

"From the proofs I have offered (said his Lordship) it will be seen that the proposed Union will give us in aid of our peace establishment half a million, and in aid of our war establishment a million annually. Those who have a stake in the happiness and interest of the country will, therefore, I trust, consider seriously whether advantages like these should be rejected without discussion, and decided by wild and senseless clamour."

According to this, it was England and not Ire-

land that was to pay the "subsidy," and according to twenty assurances in the same oration, borrowing and tax swelling was to end at the death of our legislative independence. We must then hold it that we should not have a higher peace establishment now than in 1800, or that faith has been broken with us to such a degree as to leave nothing to be done on the Union question but merely to point to the perfidy. Reducing our peace establishment to the standard of that year, there would be a balance even of the *acknowledged* revenue, amounting to not far from two millions, to be applied to those local purposes upon which the 7th article declared that FIVE millions would not be too much to be expended. If such a balance were in existence, and were applied as the 7th article directed, it would clearly be given as a grant and not as a loan. It was a grant and not a loan that our "own Anglesey" as he has been justly called by our cotemporary of the *Evening Post*, had contemplated when he suggested the disbanding of ten regiments and applying their pay to objects of local utility. But even an adequate *loan* without taking anything ultimately from the pockets of the country that "draws over the profits, *refunding nothing*," would have rendered a great deal of service, and was *that* granted upon the appeal made by this Committee? The Committee declared that the pestilence was "a calamitous indication" of the existing distress. They said "it was almost impossible in theory to estimate the mischiefs attendant on a redundant, a growing, and unemployed population." They said "it was not merely a matter of humanity but of state policy to give every reasonable encouragement to industry in Ireland." They said that "the expenditure of income in England resulting from the non-residence, to a degree peculiar, to Ireland of a great portion of the proprietors, enhances the claim of that country on the generous consideration of Parliament. They used a variety of other arguments equally earnest and emphatic, and what was the consequence, as to these two

millions of acres of bog so easily reclaimable, and which might render England herself "wholly independent of foreign countries for the food of its manufacturing population?" Why, these acres of bog remain just as they were in 1819, and just as they were twenty years ago—and yet official gentlemen will wonder where it is that agitators can find even an excuse for seeking for a repeat of the Union!!

NUMBER XII.

The following is No. XII, of the papers entitled "LESSONS FOR LAMB," published by the author of the present series three years ago:—

The Reports of the Bog Commissioners, which cost 21,536l., were presented to Parliament in the years 1810, 11, and 14. There were two reports presented at the same time in 1814. The third report comprehends little more than the returns made to the Commissioners by their engineers. It gives some instances of successful improvement, effected in some of the surveying districts, and as they are very remarkable, we shall state them nearly in the words of the Commissioners.

A bog where one experiment was made is the estate of Lord Dillon, and lies on the south side of the road from Lough Glyn to Castlereagh. The noble owner laid out certain portions of red bog, in lots for his labourers, *which he granted to them rent free* (a well-judged and great stimulus to improvement) ten or twelve years before the date of the report. They commenced by building cabins in the driest part of the bog, next the land, and by cutting away the bog as far as their means would permit. During the progress of these operations, it was discovered that the under stratum, being eight or ten feet below the surface, was composed of limestone gravel of the best description. It was

therefore suggested that pits should be made in the bog for the purpose of raising the gravel to the surface, which was accordingly adopted, and the system continued with such effect, that they have now reclaimed ten or twelve acres, which, from being as bad sponge bog as any in the country, now produces as good crops of potatoes, oats, and hay, as any upland in the neighbourhood. The part thus reclaimed was originally from four to eight and ten feet deep, the chief of which the improvers cut away for turf, before they commenced gravelling the surface; but finding the operation too slow, they are now determined to gravel the natural surface after being drained, which some of the most intelligent of them assured Mr. Longfield they had no doubt would succeed.

Mr. Longfield further reported to the Commissioners that he had the satisfaction to find that Dr. Richardson's system of bog improvement had been long anticipated by almost every poor tenant in the Islands of Cloneagh, Cloonagh, &c. &c., belonging to Mr. French; "at the former of which Islands," says Mr. Longfield, "I was gratified on viewing a specimen of fiorin grass, cultivated on red bog, 20 feet deep. This piece of bog, after being drained and levelled, got a sprinkling of gravel, and was sown with cabbage seed two years ago; last year it was planted with potatoes, which being dug out, it was this year laid down with fiorin stringa. The whole piece under grass contains 23 perches of bog, which has this year produced no less than three tons weight of hay, which, as the common people of the country say, is better for horses than hay and oats, and will fatten a beast much sooner than any other kind of forage which they are in the habit of using in that country. This circumstance (was any additional testimony necessary) at once proves, that red bogs may all be reduced to tracts of profitable pasture and meadow, and in many cases may be applied to the produce of oats and potatoes, if gravel can be had from the under strata."

There are some specimens given of successful

planting in bogs. Scotch and spruce fir, larch, oak, ash, alder, birch, beech, hazel, and timber saw, have all thriven, but especially Scotch fir, though planted, some of them on wet red bog, twenty feet from the gravel, and others on compact black bog, fifteen feet in depth. A few shovel fulls of gravel thrown under the roots were found in all instances to assist growth and healthiness. "Mr. Lidwell, of Dromard," says Mr. Aher, "planted some larch and Scotch fir 12 years ago, and they are now as good as any trees of the same age on the upland in the vicinity. Messrs. Birch, of Roscrea, have planted about seventy acres of cut-out bog and wet red bog. The former are thriving as well as the generality of plantations on upland; the latter they have commenced on only last season, and the number which have missed are not by any means unusual." Mr. Aher describes a successful improvement of bog by Mr. Smith, of Racket-hall. He states that the process of improvements has been carried on with great success on red fibrous as well as black compact bog, which have produced abundant crops of potatoes, oats, and hay, and the bog which had long lain in a state of sterility has been increased in value nearly equal to the adjoining upland farms.

The fourth report of the Commissioners introduces to us the ideas of Mr. Nimmo on this important subject, and to these the Commissioners justly attach the highest value. That gentleman surveyed in detail a district which embraces nearly the whole of the county of Kerry, and a part of the county of Cork. This district contains much variety of surface, and a vast extent of bog, in many instances essentially different in its character and circumstances from those which have been heretofore considered. For the improvement of elevated or mountain bog, of which a great portion of this district appears to consist, Mr. Nimmo principally recommends irrigation. He says, that whenever a stream flows through bog, it appears to prevent the growth of bog plants, and the vegeta-

tion of wholesome grass is rapid on its banks.— Whether this effect is produced by a mechanical transport and deposition of the soil, or by the dilution and correction of the astringent principle abounding in bog, Mr. Nimmo does not decide; but he proposes irrigation, accompanied by shallow drainage, such as will carry off the stagnant surface water, as peculiarly applicable to the mountain bogs of Iveragh and Dunkerrin district.— From all his calculations, it appears that one-tenth of the bogs may be irrigated at one time by a judicious distribution of the mountain water. Bog thus improved, he says, will produce green crops in abundance, of no small importance in a country like Iveragh, where cattle are bred in great numbers, and where butter is the principal article sold for the farmer's profit.

After irrigation, Mr. Nimmo proposes that the bog should be dug up, and carefully formed into ridges, which, however, must not be so high as to render the middle liable to injury by drought.— The higher parts of the bogs are to be levelled down into the hollows; the surface of the ridge is to be pulverized with the spade, hoe, or otherwise; and as it gets dry, he proposes that the ridges, which have the path in the middle, should be harrowed with horses, with the help of a splinter bar somewhat longer than common. A top dressing of the usual manures, is then to be applied, which may be carried on the bog by means of horses and panniers; the bog is to be left for one year to consolidate in the interior and to pulverize on the surface, that part intended for pasture being sown with grass seeds.

But the tenant, Mr. Nimmo observes, will naturally look for some crop the very first year after performing this labour; and where a dressing of shell, sand, or other calcareous matter, has been applied, the ground may be sown with oats, and a tolerable crop be relied upon. But potatoes are more likely in this country to repay the cultivation; a crop,

therefore, of them may be taken in the usual way, that is, by forming beds across the intended ridges, earthing over the plants with the stuff taken from the trenches; manure, however, or earth, will, in this case, become necessary; the manure might be greatly increased in quantity by intermixture, a few weeks before hand, with the turf or other vegetable matter. Next year the beds may be formed into ridges, by filling up the immediate trenches, a top dressing of sand applied, the bog sown with oats or wheat, and harrowed in by horses or by men. The third year of cropping may be oats or barley, with perennial grass seeds, which being cut for hay next year, will leave the ground a tolerable meadow.

The expense of this improvement, Mr. Nimmo estimates at 8l. 14s. 2d. per acre, and the potato crop he values at 10l. 8s. 0d., giving a profit of 13l. 10s. per acre over and above the total expense of improvement, and leaving the bog in a state that will produce a considerable annual rent—in many instances of at least 3l. per English acre. Mr. Nimmo has given other rotations of crops applicable to the reclamation of bogs in mountainous districts; and he shews by an ingenious calculation, that in Iveragh, (where the expense of a horse does not exceed the wages of a labourer), two labourers and one horse can improve five acres of bog in one year, and derive an adequate maintenance from the produce. It appears that in this mountainous district there is hardly any limestone.—Shell, sand, and sea-weed, are used as the manures.

Thus far, with respect to bogs, in mountainous countries. The facilities for irrigation in flat countries are not, of course, so great, and indeed, in respect to these irrigation may be said to be, in general, impracticable. Increased expense must, of course, attend all experiments to reclaim them. Nevertheless it is the opinion of Mr. Nimmo that the bogs in the flatter parts of the district of which we are speaking, may be improved at an

expense per acre not exceeding the value of the first crop obtained, and that the land so improved will afterwards afford a permanent rent of one-seventh of this amount.

Mr. Nimmo gives a practical instance of successful reclamation in the wild country which forms the subject of this report.

He says a Mr. Murphy has taken a lease of 1,400 acres of bog, and of the adjacent mountain, from Judge Day, and has already built a number of cottages on it. He limes at the rate of 100 barrels, which cost 33s. 4d., but which, with carriage, breaking, and burning, comes to about 7l. 10s. per acre; then having drained and dug the field, which is not done under 50s. more, he takes one crop of potatoes, about three Kerry barrels of 21 pecks; taking these at 4s. per peck, the produce of

The first crop is	...	...	...	£12	12
Next crop, better,	...	...	...	16	0
Third crop, worse,	...	...	...	12	0
A crop of oats,	...	...	...	10	0

When he leaves it for meadow, and it pays in that state a rent of 4l. or 4 guineas per acre. He finds the potatoes raised from the bog, and those from the earth, much of the same quality; the first are not so dry, but larger and more productive.

With respect to drainage, Mr. Nimmo's opinion is that surface draining is alone adapted to the reclamation of bog. He proposes catch-water draining to intercept the waters from the higher grounds, and then a system of shallow drains to deliver the surface water into natural streams, and so contrived, as to further, if need be, the business of irrigation. These drains will, of course, vary in dimensions and number, according to the wetness of the bog; but he thinks that in no case ought they to exceed six feet in depth. The drainage, he thinks, may, in general, be effected at the rate of 12s. 3d. only per English acre.

When bog has been drained it is to be consolidated by an admixture of soil; this, he tells us, may be effected in various ways. 1st—By laying out

soil as a top dressing, but this is the most expensive mode of improvement. 2dly—By irrigation, which uniformly appears to convert the surface into soil. And 3dly—By liming and repeated ploughing, which, in progress of time, Mr. Nimmo assures us, will convert the surface into vegetable mould.

The Commissioners point to various facts in the returns of Mr. Griffith, as sustaining the doctrine, not merely of the practicability of reclaiming bogs, but the profitable nature of the project as a mere pecuniary speculation. An assertion is frequently made, that bog, however reclaimed, invariably returns to its original state if left undisturbed for a few years. Mr. Griffith successfully exposes this fallacy, by pointing to a tract of 292 acres, the property of Lord Ashtown, now in excellent condition, and which was reclaimed so far back as 1766. The plantations on this tract are, it seems, all in a very flourishing state, though they were formed 55 years ago. "It is," say the Commissioners, "with pleasure that we notice this circumstance, for there are few prejudices more inveterate on this subject than a persuasion that it is vain to plant on a bog."

From all the authorities, and all the facts submitted to them, the Commissioners come to this general conclusion, that by an expenditure of from one to twenty pounds per acre, the reclamation of bogs would insure to the improver a permanent rent of from 10 to 15 per cent. on the expenditure. There are some, they say, on whose judgment they place great reliance, and those persons are even of opinion that **THE WHOLE OF THE CAPITAL EMPLOYED** would be returned by the produce of the **FIRST** crops which would effect the improvement. "Supposing, then, the capital to be employed to be entirely lost, still the rent obtained would abundantly compensate for its application; but, on the other supposition, of the capital itself being repaid, it would follow that the rent would finally become the reward merely of the skill and labour of the improver."

The Commissioners conceive that a vast deal

would, before this time, have been done by individual enterprise, in turning the wastes into profitable land, were it not for the "uncertainty of the boundaries of estates when they pass through extensive bogs, and the right usually vested in the occupiers of small farms." They, therefore, refer it to the Legislature to "devise the provisions which can alone remove the impediment." They suggest several matters of preliminary regulation, which appear to have been present to the mind of the framers of the Bill, proposed in 1824, by Mr. Goulburn, and abandoned after the first reading. There is one point glanced at, of which no cognizance is taken in that Bill, namely, the establishment of a Board, for the sole purpose of forwarding, *by loans of the public money*, without interest, the general drainage of bogs—thus supplying the defect of private capital, which is so much to be lamented in this part of the United Kingdom. The Commissioners themselves are of opinion that "great difficulties would present themselves, in selecting out of numerous applications, the proper instances in which to accept them;" they imagine, likewise, that there would be embarrassment in ascertaining whether the money lent was applied to the professed object; and, again, they are apprehensive that their Board might be involved in endless lawsuits, in endeavouring to enforce the recovery of the sums advanced when the adventurers should be unsuccessful. Influenced by these considerations, they are, they say, disposed to confine their recommendations to the legislative removal of the obstacles (boundaries of estates, disputed claims of individuals, &c.) already pointed out; and they feel a confident assurance that "when peace shall have established the opinion of our British fellow-subjects with respect to the security of property in this part of the United Kingdom, so obvious a field for the employment of British capital, as has been pointed out in these Reports, cannot be overlooked." We are of opinion that the fears of the Comis-

sioners as to the effective management of loans, are groundless and visionary. To the "legislative" enactments, however, which they so earnestly and strenuously recommend, there could be no conceivable objection. There is, we believe, precedents for them in English Acts of Parliament as old as Henry VIII.'s time. Our rulers, however, did not think of setting their journeymen law-makers at work, even on an Act of Parliament founded on the old law of England, until ten years after the date of the last of the Commissioners' Reports; and when they were moved then, it appeared to have been only to defeat a feasible and most desirable project of a company of private speculators. Can Ireland ever forgive her Secretaries of the Goulburn-tribe for not proposing until 1824, an Act, founded on the Reports of the Commissioners, the first of which was published in 1810, and the last in 1814, and for not even then going farther than the mere ceremony of framing a bill, giving it a first reading, and casting it into the "improvement baskets," to rot with the rest of their lumber, and be consigned, as far as in them lay, to eternal oblivion?

We shall conclude by one extract more relative to the extent of the unreclaimed soil of Ireland.—
 "From all the above data, we can confidently pronounce, that the extent of peat soil in Ireland exceeds 2,830,000 acres, of which we have shown that at least 1,567,000 consists of flat red bog, all of which, according to the opinions above detailed, might be converted to the purposes of agriculture; the remaining 1,225,000 acres form the covering of mountains, of which a very large portion might be improved at very small expense, for pasture, or still more beneficially applied to the purposes of plantation; we wish, indeed, it were possible for our reports to fix the attention of their proprietors upon this subject, so connected with the interests of the British Empire."

NUMBER XIII.

We are sure we shall be excused for making a moderate addition to the information already before the reader on the all-important subject of bog reclamation. Mr. Newenham has the following observations in his *View of the Political circumstances of Ireland*, (pp. 67 to 73):—

“ The bogs of Ireland differ exceedingly, according to the observations of Mr. Young, from the boggy, moory, and fenny lands of England, with regard to facility of reclaiming, and still more so in point of subsequent value. The draining of the latter is often attended with enormous expense, which in very few instances is the case of the former. They are frequently found elevated above the level of the circumjacent country, and in general there is, from some part or other of each, a sufficient declivity to admit of a complete discharge of their collected waters. Some of them are situated on the tops or sides of mountains, and might be rendered perfectly dry and fit for cultivation with but very little labour. The great bog of Allen, which, in detached masses, pervades the county of Kildare, the King's and Queen's counties, and skirts that of Westmeath, and was said, when Mr. Young wrote, to contain 300,000 acres, is far above the level of the sea, and gives rise to several rivers, into which its stagnant waters might be easily conducted, and which might, at little expense, be employed in improving it. The Rye takes its rise in the bog of Cappagh. From Boyle, in the county of Roscommon, to Ballymoate, in that of Sligo, there is a great bog which was reported, when Mr. Young travelled through it, to contain 22,400 acres. Of this bog, he says, ‘ nothing would be easier than to drain it, vast tracts of land have such a fall that not a drop of water could remain;’ and then exclaims, ‘ what an immense field for improvement!’ Between Killarney and Nedeon, in the county of Kerry, there is a great tract of mountainous bog, which the same gentleman said was the

most improveable of any he had seen. In the same county, between Killarney and Castleisland, there is a vast bog, which, he says, may also easily be improved, it being almost dry. The smaller bogs of Ireland are in general at least as advantageously circumstanced as these. The whole, collectively taken, constitute a most copious source of future wealth; being for the most part convertible into the richest possible meadow and pasture. 'No meadows,' says Mr. Young, 'are equal to those gained by improving a bog; they are of a value which scarce any other lands rise to.'

"To reclaim a very considerable part of the mountains of Ireland, and to render many of them almost as fertile as the low-lands, ploughing or paring, and the superinduction of manure, are all that is requisite. 'The mountains in the county of Antrim,' says Mr. Young, 'consist of exceeding good loam, and such as would improve into good meadow.' The sides of several mountains in the county of Fermanagh are of good dry lime-stone. Great tracts of mountain, in the county of Mayo, are capable of the greatest improvement. Considerable tracts of mountain near the northern boundary of the county of Cork, which a very few years ago produced nothing but heath, are actually covered with corn and potatoes, and appear almost as fertile as the low-lands. The mountains and bogs in the county of Antrim, and in many other places, have undergone the same change; as also some of the mountains in the county of Waterford. 'Although,' says Mr. Young, 'the proportion of waste territory is not, I apprehend, so great in Ireland as it is in England, yet are the tracts of desert mountains and bogs very considerable. Upon these lands is to be practised the most profitable husbandry in the King's dominions.' In his Farmer's Calendar he alludes to mountain tracts in Ireland, containing from 20,000 to 30,000 acres, of which three-fourths might be irrigated.

"That the remark just quoted was well founded, there has already been afforded some reason for be-

lieving, when notice was taken of the facility with which the bogs, composing the greatest portion of the waste land of Ireland, might be drained. But the circumstances which corroborate it completely, still remain to be considered; namely, the abundance of natural manures which are to be found either in or near the greater part of those places where their agency is chiefly required, and the inconsiderable expense likely to be incurred by resorting to them.

"The bog of Allen, like most others in Ireland, lies, generally speaking, on a stratum of limestone gravel, the effects whereof in fertilizing are, as will presently be more fully noticed, amazingly great. If proportionately to the extent of this bog and that of the Bedford level, stretching through the counties of Cambridge, Norfolk, Lincoln, and Huntingdon, one half, or one quarter of the money which was expended on the latter, were appropriated to the draining and manuring of the former, it would speedily attain a place among the more luxuriant pastures of Ireland; and far surpass the greater part of those of which England boasts. The roads through this bog are made of limestone gravel, obtained from beneath it; and their verges are covered with white clover, the ordinary herbage produced by that incomparable manure. In the great bog before noticed, which lies between Boyle and Ballymoate, there is plenty of limestone, and in many parts of it, limestone gravel. In another great bog on the borders of the county of Longford, both of these manures are every where found. In the bogs and mountains of Sligo also, limestone and limestone gravel abound. In the mountains of Fermanagh limestone is to be had in plenty. In the mountainous part of Mayo limestone gravel is at hand. Such also is the case in the boggy parts of Leitrim.

"Thus far Mr. Young. The authors of the seventeen different statistical surveys lately published, speak of the condition and circumstances of the waste land, wherever found, in the same terms

as that gentleman. In that of Londonderry, it is observed, that the waste lands are for the greater part very reclaimable; that rich marls of different colours are found there, as also a soft and oily lime, which may be dug with a spade; and that great quantities of shells, excellent manure, are found near the coast, and drawn several miles up the country. In that of Monaghan it is observed, that the waste land there is also very reclaimable; that reclaimed moor has been raised from nothing to 5l. per acre rent; that there is found there an incomparable manure called decayed limestone; and that there is limestone and abundance of marl in the mountains. In that of Mayo it is stated, that the waste land is every where reclaimable; limestone gravel almost every where found, and in many places marl. In that of the King's county it is observed, that the bogs have every where a fall; that limestone gravel abounds; and that one crop will pay the expense of improving with it. In that of Leitrim it is stated, that limestone and limestone gravel are every where, as also marls of different sorts. In short, that the county abounds with natural manures.

“ In that of Donegal it is observed that most of the mountains are improveable, being intersected with limestone rock; that limestone gravel is found in the mountains, and abounds from Donegal to Killybegs; and that shelly sand is found in plenty off the coast. Decomposed limestone, an incomparable manure, is also found in the mountains of Donegal. In that of Tyrone it is stated that the wastes are reclaiming fast by means of limestone and gravel. In that of the Queen's county it is affirmed, that limestone and gravel are every where; and that the finest meadows are obtained from bog. In that of Wicklow it is asserted, that at one side of a hedge the land was not worth sixpence an acre, but that at the other it afforded pasture to bullocks worth twenty guineas a-piece, in consequence of being improved by limestone gravel. In that of Cavan it is observed, that most parts of the waste

land, especially the bogs, are very reclaimable, and yield the sweetest herbage. In that of Sligo and others, Mr. Young's observations are most fully confirmed.

"The expense of fertilizing bogs and mountains by means of limestone gravel and marl, and also the subsequent profit, at the time when Mr. Young visited Ireland, appear in a multitude of passages in his account of his tour. To cite these passages here would be equally tedious to the reader, and unnecessary; it being sufficient to refer him to them, and to observe, that the expense was about thirty shillings per acre; being in some places so high as three pounds, but in very many so low as nineteen shillings; and that the rent of the land was thereby at least quadrupled in all instances; in many raised from nothing to one pound; in some, from sixpence to thirty shillings, and even to forty.

"If the average annual value of rough and uncultivated land, in the year 1778, be taken so high as five shillings per acre, the average expense of fertilizing it with limestone gravel at thirty shillings, the average increase of annual value at ten shillings, and the average duration of the efficacy of the manure at six years, the profit was then 33l. 6d. 8d. per cent. during that period. But if the annual value of mountain and bog be taken at sixpence, the rise at twenty shillings, and the expense at thirty, the profit was 66l. 13s. 4d. per cent. for six years. Well, therefore, might Mr. Young affirm, that on the waste lands of Ireland might be practised the most profitable husbandry in the King's dominions.

"Since he wrote, the wages of rural labour, and consequently the expense of improving waste land, have increased greatly; but the value of land has increased in a much greater degree. The present, therefore, seems still more alluring than the past prospect of gain.

"A skilful expenditure of nine millions of money on the best circumstanced parts of the unre-

claimed land of Ireland would, beyond all doubt, add, at least, three million to its permanent rental, and thereby much more than compensate for the annual remittances to absentees.

“Such an expenditure, moreover, would unquestionably enable Ireland to supply, most amply, the growing wants of England, after satisfying those of her own rapidly increasing population. If ever the amount of the difference between the military expenses of Ireland, in the year ended in March, 1794, after the war had begun, and those in the year ended in March, 1800, and which was no less than 3,986,304*l.*, had been thus applied, the last beneficial effect at least would have resulted therefrom. The quantity of corn of all sorts, imported into England, on an average of three years, ended in January, 1799, was 247,000 tons, valued at 2,714,406*l.* 3*s.* 4*d.* Of this the corn imported annually from Ireland was worth 435,003*l.* But had even one-eighth part of its waste land been perfectly reclaimed, though even defectively managed, as at present, the whole supply required by the former, and more too, might easily have been furnished by the latter; and the money employed in the purchase of it would, after fertilizing the land of Ireland, have speedily flowed back, through the different channels, to England. Paradoxical as it may be thought by some, it might beshewn, without much ingenuity, that the general wealth of England would be eventually much less diminished by purchasing whatever supplies of corn she might have occasion for from Ireland, than from foreign countries, though she were to pay 30 per cent. more to the former than to the latter.”

A fact, of the greatest importance is noticed in the reports of the Royal Commissioners, namely, that 6-7ths of the bogs of Ireland are contained within a portion of the island little more than *one-fourth* of its entire superficial extent. This portion is included between a line drawn from Wicklow-head to Sligo, and in its form resembles a broad belt drawn across the centre of the island, with its nar-

rowest end nearest to the capital, and gradually extending its breadth as it approaches the Western Ocean. It is obviously of great moment that so great a proportion of the entire boggy land of the country is included in this tract, for it admits of the *concentration* of exertion, and the carrying on of works on the most comprehensive, and, therefore, most economical plan; "for if there be a proper level," says Davy, "to admit of draining, the larger the scale of operations the less must be the comparative expense, because machinery may, for many purposes, take the place of manual labour." It is, too, to be borne in mind, that this belt is intersected by streams at various points; that the Shannon crosses it, and that the Grand Canal (the existence of which should, in itself, be a reason for undertaking this project) runs parallel with it for nearly eighty miles. The Royal Commissioners report that there are abundant falls towards these intersecting streams in all quarters, and that it would not be necessary to deepen or alter the course of any great river for the purpose of carrying off the water drawn into them. This will be easily seen when it is mentioned that the great belt is, in most parts, from 250 to 300 feet above the level of the sea.

Speaking generally of the wastes, the Commissioners say, "our engineers, under the strong impressions of the practicability and profit of these improvements, are naturally anxious to see them immediately undertaken." Mr. Edgeworth submits, that some public experiment should be tried, that might demonstrate to the nation either that the scheme of improving the bogs of Ireland is practicable, or hopeless: and he expresses his opinion that nothing but such a plain and indisputable proof of the practicability and profit of reclaiming bog, is wanting to turn the attention of individuals, or of large companies, to this mode of enhancing private fortunes, and accumulating national wealth—Mr. Nimmo expresses himself thus on the same

subject :—" Upon the whole I am so perfectly convinced of the practicability of converting the bogs I have surveyed into arable land, and that at an expense which need hardly ever exceed the gross value of one year's crop produced from them, that I declare myself willing, for a reasonable consideration, to undertake the drainage of any given piece of considerable extent, and the formation of its roads, for the sum of one guinea per acre, which is little more than seven years' purchase of the rent it would thus afford."

"An absent Member of our Board (continue the Commissioners) under the influence of similar conviction, has expressed to us his strong desire, that in this our final report we should recommend to the Legislature the establishment of a new Board, with the necessary funds and powers for making an experiment upon a grand scale, in the reclamation of some large bog in the vicinity of the capital, and further, to enable them to lend money to persons willing to undertake the improvement of their bogs, upon receiving proper security for the repayment of the principal by instalments without interest; a principle which has already received the sanction of the Legislature for the erection of Churches and Glebe-Houses; for the formation of roads in the Highlands, and for the improvement of the great lines of mail road communication in this country."

Mr. Nimmo was examined before the Parliamentary Committee, which reported, in 1819, that the plague that committed such ravages in the year before was only "a calamitous indication of the general distress" then prevalent in Ireland. At that period bog reclamation was a subject familiar to the public mind for ten years. All the scientific men had abundant leisure for reconsidering the opinions they delivered before the Commissioners from 1810 to 1814. There were experiments day after day to assist them in modifying or correcting representations in any respect over-charged or erroneous. All the former opinions were, however, entirely

borne out by the witnesses examined before this Committee. Mr. Nimmo had no hesitation in stating his conviction, after all he had learned or witnessed, that "the improvement of the bogs and wastes would provide for an additional agricultural population of TWO MILLIONS."

It results, then, from all the information that is to be gathered from parliamentary records, or other sources, on this great question,

1. That there is an "immense amount" of land in Ireland *easily* reclaimable, and convertible to the production of grain almost without limit for exportation.—(*Report of Parliamentary Committee, 1819.*)

2. That this "immense amount" comprises three millions and a half of Irish acres, or about the FOURTH part of the entire island, and would provide for an additional agricultural population of two millions.—(*Nimmo.*)

3. That "the bogs of Ireland" differ from the boggy, moory, and fenny lands of England, with regard to the facility of reclaiming, and still more so in point of value.—(*Young, Davy, Newenham and others.*)

4. That there are peculiar advantages in the process of reclaiming bogs in Ireland, arising from the quantity of limestone and limestone gravel to be found contiguous to them, and from the marl or clay which in so many cases, forms the substratum of the bog itself.—(*Davy, &c.*)

5. That all trials that have been made by private individuals not only prove the feasibility of the general project of attempting the reclamation of these wastes, but afford strong grounds for the belief that any capital expended on it would, in a very few years, afford a great and increasing interest, and would contribute to the wealth and prosperity of the kingdom at large.—(*Griffith, Townsend, Edgeworth, Davy, Newenham, Young, &c. &c.*)

And lastly, that on the waste lands of Ireland might be practised the most profitable husbandry in the King's dominions; and that if proportion-

ately to the extent of the Bog of Allen, and that of the Bedford level, stretching through the counties of Cambridge, Norfolk, Lincoln, and Huntingdon, *one half*, or ONE QUARTER, of the money which was expended on the latter were appropriated to the manuring of the former, it would speedily attain a place among the more luxuriant pastures of Ireland, and far surpass the greater part of those of which England boasts.—(*Young, Newenham, &c.*)

We shall now take our leave of this subject, from a desire to pass to another. Before we close, we must again express our conviction of the utter futility of attempting to extend effective relief to our labouring poor by any scheme of bog reclamation, unaided by a large grant from the public Exchequer. One million appropriated to such a purpose would seem large, but it would, after all, be not more than the one-seventh of the annual "SUBSIDY," or those "profits raised in Ireland," and drawn over year after year, "*without any thing being refunded.*"

NUMBER XIV.

"Absentee" is a term which appears to have been invented to designate a class of Irish proprietors, who enjoy the ownership of the soil without conferring any benefit on the country. Dr. Johnson describes an "absentee" to be a person who is "absent from his station, or employment, or country," and he gives as an example of the application of the phrase, a passage from *Child's Discourse on Trade*, in which it is said that "a great part of the estates in Ireland are owned by absentees, and such as draw over the profits raised out of Ireland, *refunding nothing.*"

Absenteeism is an evil from which most countries must suffer in a greater or lesser degree ; but its effects, as Adam Smith justly observes, must be most

sensibly felt in "a country of which the Government is in some respects subordinate and dependant upon that of some other." "The people (continues this author) who possess the most extensive property in the dependant, will, in this case, generally chuse to live in the governing country. Ireland is precisely in this situation, and we cannot, therefore, wonder that the proposal of a tax upon absentees should be so very popular in that country."

The dependance of the Government of Ireland upon that of England was a reason why there should, since the earliest times of the English connection, have been a *tendency* to absenteeism amongst its proprietary, but there was a cause of absenteeism, peculiar to Ireland, much more prolific—the transference of the principal estates in the various confiscations or forfeitures from natives of Ireland to natives of England, who had such possessions in their own country, as left little likelihood that they or their descendants would ever become residents of Ireland.

Sir John Davis remarks, that "all Ireland was colonized at one time among ten persons of the English nation, and that it was not to be found in any record or story, for the space of 300 years, that any Irish Lord received a grant of his country from the crown, except the King of Thomond and Roderick O'Connor, King of Connaught." Lord Clare estimates the forfeitures, in the various periods of confiscation, as follows:—

	ACRES.
Forfeited up to the close of James the First's reign,	2,836,887
Forfeited up to the close of Charles the Second's reign,	7,800,000
Forfeited at the Revolution, ...	1,060,792
Total, ...	11,697,629

This enumeration comprises nearly the whole of Ireland. The portion which it does not comprehend formed, according to the same authority, "the estates of five or six families of English blood, some of whom had been attainted in the reign of Henry the Eighth, but recovered their possessions

before Tyrone's rebellion, and had the good fortune to escape the pillage of the English republic inflicted by Cromwell." All these millions of acres were conferred, with some insignificant exceptions, upon Englishmen, residing, or destined to reside, principally out of Ireland. This was a disposition of the ownership of the soil of a conquered country quite unexampled. "If," said the authority already quoted, "the wars of England carried on in Ireland had been waged against a *foreign enemy*, the inhabitants would have retained their possessions *under the established law of civilized nations*, and their country have been annexed as a province to England." There were, then, two causes, since the earliest times, operating to produce absenteeism in Ireland:—In the first place, the dependance of the Government on that of England; and, secondly, the departure from what is properly regarded as the law of civilized nations, which bestowed the property in the soil upon foreigners.

That absenteeism is an evil, is a proposition on which there has been a remarkable unanimity amongst public men in Ireland since the earliest times. It suggested a legislative remedy in 1377, when the Act was passed which Sir John Davis terms "the first statute made against absentees, commanding all such as had land in Ireland to return and reside thereupon, on pain of forfeiting two-third parts of the profits thereof." It is stated that "this ordinance was put in execution for many years after, as appears by sundry measures made thereupon, in the time of Richard the Second, and Henry the Fourth, Fifth and Sixth." There remain records in the Remembrances of the time here, among the rest the Duke of Norfolk pleaded on this ordinance, for two parts of the profits of his lands in the county of Wexford in the time of Henry the 6th, and afterwards, on the same reason of state, all the lands of the house of Norfolk, of the Earl of Shrewsbury, Lord Berkeley and others (who having lands in Ireland, yet resided continually in England), were entirely

sumed and vested in the crown by the Act of Absentees, made the 28th of Henry the 8th."

An Act passed in the 10th Charles 1st, chapter 21, declares that "the King and his progenitors, out of their princely wisdom, had thought proper to confer upon several able, worthy, and well-deserving persons, inhabiting or dwelling in England and elsewhere out of the kingdom of Ireland, titles of honour, whereby they do enjoy place and precedence according to their titles respectively, so that it cannot be denied but that in a just way of RETRIBUTION they ought to contribute to all public charges and payments taxed by Parliament in that kingdom, from whence the titles of their honours are derived, and whereunto others of their rank there resident are liable." And that, therefore, "it is enacted, that all and every person or persons, now being or which shall hereafter be an Earl, Viscount, or Baron of that kingdom, and have place and voice in the Parliament of the realm, though resident or dwelling in England or elsewhere, shall be liable to all public payments and charges which shall be taxed or assessed in this or any other Parliament, and shall from time to time contribute thereunto, and pay their rateable parts thereof in such manner and form as others of their rank are liable unto, or shall pay."

A late act of Charles recites, that "divers persons advanced to benefices within Ireland, do absent them out of the said land in other lands, whereby the issues and profits of their said benefices are yearly taken forth of the said land of Ireland, to the great impoverishment and weakening of the same, diminishing of God's service and withdrawing of hospitality," and enacts "that all manner of benefices within the said land, of whatsoever condition that they be, shall keep residence continually in their proper persons in the said land, within twelve months after this Parliament finished, and otherwise the issues and profits of the said benefices (divine service and ordinary charges kept) shall be divided, the half to the commodity and profit of

their benefices and churches, the other half to be expended in the King's wars in defence of the poor land of Ireland, and any grants of absency made by the King to them or any of them, or to be made and granted in time coming to the contrary thereof to be void and of no force in law, unless that it be by authority of Parliament."

In 1715, an act was passed "whereby persons who had any salaries, profits of employments, fees or pensions in *Ireland*, should pay unto his Majesty four shillings out of every twenty shillings yearly, which they were entitled unto, unless such persons should reside within the kingdom for six months in every year, which tax was to be deducted yearly out of the salaries, employments and fees, by the persons who paid the same, and to be by them paid to the Vice Treasurers, to be accounted for to his Majesty, and their deputies were to give in on oath an account of the net profit of the employments, on pain of being incapacitated to execute such deputation, and of forfeiting one hundred pounds.—The Secretary of the Commissioners of the Revenue, the agents of regiments and agents of persons entitled to receive salaries or pensions, were, on pain of being disabled to hold their respective offices, to deliver in on oath a list of officers of the revenue, the officers of regiments above the degree of a field officer, and of the persons entitled to receive salaries or pensions, who shall be out of the kingdom for six months.

"There was a saving for the Lord Lieutenant, or other Governor of this kingdom, and their secretaries, and such persons who should be exempted by his Majesty's sign manual, and officers of regiments commanded abroad, half-pay officers, widows of officers, and any officer under the degree of a field officer.

"This tax on such absentees was continued by several Acts of Parliament, in subsequent sessions, till the year 1758; when it appearing that the King's Ministers prevailed on the crown to exercise the dispensing power contained in the above

clause, in instances so numerous as to render the tax nugatory, it was suffered to expire."

In 1773, Mr. Flood employed all his personal influence as a member of the Government, and the entire force of his great talents, in an endeavour to carry a more general measure than that of 1715—one affecting *all* descriptions of income, rents, profits, &c., upon which he proposed to impose a tax of 2s. in the pound. The proposition had in the beginning the declared support of the then Lord Lieutenant (the Earl of Harcourt), but that nobleman's countenance was afterwards withdrawn, in consequence, it was suspected, of private remonstrances from England. In the House of Commons it had to encounter a two-fold species of hostility—opposition proceeding from the friends and retainers of five great Lords upon whom the tax would press most heavily, and opposition proceeding from disinterested men who feared, as the project was one introduced by a member of the Government, that it was only a prelude to a land tax, or some other measure equally burthensome and pernicious in its general effects. Mr. Flood combated the arguments of the latter class of his opponents by contending that they rested upon no principle more fair or rational than that which governs those who think it safe to be always incredulous when any thing *good* is offered to their belief. Their objection, said he, amounts to this—"that the favour of being allowed to have such a law is too great to be expected without some evil design in those who propose it. Whatever weight is to be attached to their conjectures as to ulterior objects, they are at all events compelled to admit that there is something beneficial in what is recommended—and thus from the terms of their own arguments do we draw matter recommendatory of the measure which they assail. I would entreat these gentlemen, if they really see any thing good in the proposed law, to suffer the country to have its benefits, and wait until time enables them to form a less erroneous judgment of those remote contingencies with which they perplex

their imagination, than they can possibly do at present. The Government may have sinister motives for what they propose, but if we are resolved *never* to receive a benefit from Government, lest it should be introductive of injury, then we must sit down contented to receive nothing but evil from it." The five great Lords were the Duke of Devonshire, the Marquis of Rockingham, Lord Besborough, Lord Milton, and Lord Upper Ossory. In reference to the partizans of these personages Mr. Flood said, "I am amazed that gentlemen can be so inconsiderate as to agree to tax three millions of the useful and industrious natives of Ireland, rather than *five great men who are its bone*." All this, however, was unavailing. The House was divided on the question, and the motion of Mr. Flood was negatived by a majority of 122 to 102.

At the distance of ten years Mr. Molyneux again agitated this long debated subject, with, however, results much more disheartening than those which attended the efforts of Mr. Flood, for the majority in favour of those "who draw over the profits raised in Ireland, *refunding nothing*," was increased from 12 to 172. The last time the question was debated in the Irish Parliament was on the eve of the late rebellion. Government wanted to raise a sum of 150,000*l.*, and Mr. Vandeleur recommended that it should be levied upon absentee estates. There was no discussion as to the *principle* of the recommendation. It was not contended in any quarter that there would be any thing unjust or inequitable in making "those who draw over the profits raised in Ireland, *refunding nothing*," contribute a little to the defence and protection at least of their own possessions. But the necessity for the money was pressing. It was wanted directly, and as an absentee tax would not be available until the end of a year, the proposition of Mr. Vandeleur was rejected—but rejected on this ground alone.

It appears, then, that in all periods of Irish his-

tory, up to these times, it was assumed that absenteeism was an evil. Latterly we find it doubted that it has any pernicious effects on the condition of a people, and we are now to examine the grounds on which those who adopt the new theory found their opinions.

The first difficulty that economists of this class have to encounter is to shew the utility of the upper orders of the "Corinthian pillars," as they have been fantastically called, if absenteeism be no evil. These orders were created for some purpose. They can be of no use where they are not to be found. And if their absence here be desirable or innoxious, how can we hesitate to believe that they work mischief to the community in which they take up their residence. It has been gravely asserted in print that Ireland is *served* by the absence of her proprietary. If she be, how can we sufficiently commiserate the country which has to endure the pestilential influence of their presence as well as that of her own proprietary?

Those who hold it that any part of the Irish rental may, without prejudice to the interests of the country, be remitted to persons residing abroad, should be able to shew that no injury would follow from the absence not only of every landed proprietor of the entire country, but every individual who does not himself work but lives by the labour of others. If the absence of one proprietor be justifiable on the ground of its doing no possible mischief to his country, the absence of all is justifiable. If the total rental of Ireland be at this time ten millions annually, and the income of heads of establishments who are of what is called the *non-productive* class, and live by the toil of others, be of half that amount, making a total of fifteen millions, the theory of these economists carries them the length of maintaining that the whole, or even double the amount, may be remitted, without producing any prejudicial effects on the condition of the people! A theory examined by such a test

seems scarcely to require to be submitted to any other more demonstrative of its fallacy.

We are not bound to consider how far society may be better without a high order of proprietary. It is enough to know that such an order exists, has existed in all times, and is still likely to endure. Our business is to see what is best to be done as things are, and not speculate on the consequences if they were differently constituted. There is a high class of proprietors—it is no great effort of piety to suppose that they were intended by Providence for some useful purpose, and our enquiry is what it is, and how its ends can best be attained? A celebrated moralist was of opinion that “a man of family and estate ought to consider himself as having the charge of a district, over which he is to diffuse happiness and civility,” and to which he is to shew “an example of order and virtue.” The defenders of absenteeism are not amongst those who conceive the *example* of the higher orders to be edifying or instructive to those placed beneath them; but they are not assuredly incapable of diffusing “happiness,” and the question is, how they can be most useful to their fellow-beings in this way, and especially those standing in the relationship towards them of rent-payers. The best thing a great man is able to do for the “happiness” of his tenantry, appears to be to take from them as little as he can of their means of existence, and to place himself in such a position as to enable him to refund as much as possible of those “profits” which Child supposed it to be the characteristic of an absentee to “draw over,” without refunding anything. If duties in life be reciprocal—if there be a mutuality of obligation where benefit is conferred—he who receives much ought to give much, ought to bestow it in the quarter to which he is most indebted for his enjoyments, and ought to be in a condition to make it most available in that quarter.

The man in a condition to diffuse “happiness” or “civility,” must clearly live amongst a people to be an effective distributor of either. His example

is, in almost all instances, the dispenser of useful employment to those only who surrounded him. Mr. M'Culloch is the most prominent of the economists who controvert these propositions. Before the committee appointed in 1825 to investigate the state of Ireland, he maintained that the Irish proprietor residing London or Paris was in as good a position to encourage the industry of his country, as if he fixed his abode in London or Cork. He is supposed to be the author of an article published in the same year in the *Edinburgh Review*, in which his opinions are stated in detail, and elaborately advocated. This article comprises all that is to be said on his side of the question, and it is worth while to examine it with some minuteness.

The reviewer notices that the absentee remittances are usually estimated at $3\frac{1}{2}$ millions. He thinks they do not amount to so much, though most well-informed persons suppose them to be at least half a million more; but assuming the estimate to be accurate, he says—

The primary question is—how are these rents remitted to them? Now, as there is very little specie in Ireland, and as Irish bank notes do not circulate in England, it is obvious that they can be remitted in one way only, and that is, by sending abroad an equivalent amount of the *raw produce*, or *manufactures* of the country. Were all the absentees to return to Ireland, there would, no doubt, be an increased demand for commodities, or labour, or both, in the home market, to the extent of three or three and a half millions. But it is undeniably certain, that *this increase* of demand in the *home* market would be balanced by a precisely equal *diminution* of demand in the *foreign* market; and unless it can be shown that foreign merchants trade for smaller profits than the home merchants, we must be satisfied, on the first blush of the matter, that the expenditure of those landlords who reside in London or Paris, it is no matter which, has just as great an effect in vivifying and animating industry in Ireland, as if they resided in Dublin or Cork.

This unfolds Mr. M'Culloch's doctrine. It amounts to this, that if we export produce to the value of $3\frac{1}{2}$ millions, it is because there are absent persons who are to receive $3\frac{1}{2}$ millions in rents. The first thing it suggests to us is to ask why we should not export $3\frac{1}{2}$ millions of produce, *if we had no*

absentee rents at all to pay? England exports produce to Ireland to a far greater extent, though she has no absentees to supply, westwards of her shores. She does this because her commodities are cheaper and better, or are supposed to be so, than any that can be produced amongst ourselves. If our produce has a superiority in any respect over her's, what is to hinder us from introducing it into her market, if one foot of land were not possessed by any person living out of this country. We send produce to parts of the world in which there are no Irish absentees, and why not to England? If upon absenteeism depended commerce, why should there be any commercial intercourse between the most distant parts of Europe, and, indeed, the habitable globe? Is it to meet the demands of absentees, that England sends her commodities to Russia, Germany, Holland, in short, to all the states of the new and old world?

Proceeding to sustain his doctrine by arguments, Mr. McCulloch puts a case as follows :—

The agent of an absentee landlord, after receiving the rents of his tenants, say 10,000*l.*, purchases a bill of exchange for this 10,000*l.* from an Irish merchant. But the merchant, in order to supply his correspondent in London, Liverpool, or Amsterdam, on whom the bill is drawn, with funds to pay it, *must*, for it is not in any respect optional with him, go into the Irish market and buy 10,000*l.* worth of the raw products or manufactured goods of the country, and send them abroad to his correspondent. Where, then, (he asks) is the difference to Ireland, in so far as the demand for commodities is concerned, whether the landlord is or is not resident? When he is resident he will receive 10,000*l.* from his tenants, and he will go to market and buy an equal amount of *Irish corn, beef, hats, shoes, &c.*; and, when he is not resident, a merchant gets the 10,000*l.* and lays out every sixpence of them in the purchase of Irish commodities, *just as the landlord did when he was at home.* Turn it and twist it as you please, you will find, on analyzing any case that can possibly be presented, that this is the *whole* difference, in so far as expenditure is concerned, between a resident and a non-resident landlord. The one exchanges his revenue for Irish commodities, which he imports into his house in Dublin, and consumes there; the other also, through the merchant who furnishes him with bills, exchanges his for Irish commodities, which, or the equivalents for which, he imports into, and consumes in his house in London or Paris; and, therefore, unless it can be proved that the mere local act of consumption is advantageous—we must acknowledge, that the consumption of that portion of the annual revenue of a nation, which is sent abroad to absentees, contributes as much to the general advantage

as the consumption of any other portion of income. It is never, in short, by sending abroad *revenue*, but by sending abroad the *capital*, by whose agency revenue is produced, that nations are impoverished and ruined.

If what is assumed here were true, Mr. M'Culloch would prove his case. If the agent were to purchase with the 10,000*l.* the corn, beef, hats, shoes, &c., "just as the landlord did when he was at home," there would be no reason to complain on the score at least of employment. But the agent purchases, as far as the individual is concerned, little of corn or beef, but no hats or shoes at all. There is some exportation of corn and beef. Let Mr. M'Culloch, if it please him, imagine that it is materially influenced by the existence of absentee establishments in England. But hats and shoes are not articles of Irish exportation. They can be manufactured in Ireland, and would, no doubt, be used by the absentee if he became a resident. He, of course, prefers to go to the next shop or market. This is in his own immediate neighbourhood. It is supplied not with Irish but English goods, and in this lies the grievance of absenteeism. Mr. M'Culloch speaks of the "mere act of local consumption," as if its benefits were to be questioned. There can be no doubt at all of its advantages. It is far from being the same to the hands employed upon Carton whether the produce be consumed in Kildare or in London. There is no mental of a great man that does not dislike to be left behind and placed upon board wages. The servants and dependents of one mansion naturally grudge the benefits of the family dinner to the other.

Let it (says Mr. M'Culloch)

—be supposed, which however is most certainly not the case, that the exports from Ireland are *not* augmented in consequence of remittances on account of absentees; it is on this hypothesis, clear to demonstration, that the *imports* that would otherwise take place of English and foreign produce into Ireland, must be diminished by the whole amount of the bills drawn in favour of the absentees; for, it would follow, were this not the case, that they must now be subsisted either on charity or on the air! If then the absentees were to return home, and the same amount of Irish produce to continue to be exported, all the English and foreign commodities, on which the absentees had subsisted when

abroad, would henceforth be *imported* into Ireland; and there could not, under such circumstances, be any increased demand, in consequence of their return, for the smallest additional quantity of Irish produce.

The English and foreign commodities on which the absentee proprietor had subsisted, when abroad, would *not* be imported into Ireland in the way, or to the extent, that is supposed. Foreign commodities he certainly should have, but they would pass to him through twenty Irish, instead of English, hands. He would find it necessary or useful to purchase English commodities, but they would not in number amount to any thing to be compared to what he should use if he were resident in England. Hats, shoes, and an endless variety of articles would be taken by the employer or his dependants from Irish artizans. Whatever a proprietor's prepossessions may be, he could not, on every occasion, conveniently send for the assistance of the English labourer, painter, glazier, smith, or carpenter.

Mr. McCulloch treats the question as if he supposed that the absentees consumed all the Irish produce, and as if the dealing were *in kind*. He talks of "1,000 quarters of corn sent to Liverpool on account of an absentee." The 1,000 quarters are not sent on account of the absentee, or because he is resident in England or elsewhere out of Ireland. They are sent to Liverpool because they are the produce of land for which rent must be paid, and because they find a market in Liverpool. The absentee knows nothing of them, and the whole fallacy lies in supposing that he does. That their going to Liverpool is not dependant on his residence, is proved by the certainty that they would go to Liverpool wherever he thought proper to take up his quarters. Let us suppose that these 1,000 quarters belonged to a tenant of the Duke of Leinster: they are shipped to Liverpool on account of the party shipping, and he gets a return in money, say of 4,000l. Out of this he has to pay his rent to his landlord. If the Duke reside in Carton, he or his agent receives it there: if he

reside in London, it is transmitted thither ;—but wherever he reside, the corn finds its way to the port of Liverpool. His residence in no way affects the process of exportation ; that goes on under any circumstances ; to help it, he need not once in fifty years go beyond the confines of his own demesne ; and as to create a foreign consumption of Irish produce it is not indispensable that he should become a non-resident, it is better, even for the sake of that “ better division of labour,” which Mr. M'Culloch speaks of elsewhere, as a necessary attendant upon residence, that he should remain at home.

Suppose (says Mr. M'Culloch) the rental of Lord Hertford's Irish property to amount to 100,000*l.* a year, is it not a matter of consummate indifference to Ireland whether his Lordship consumes annually 100,000*l.* worth of Irish commodities in his seat in Ireland, or has an *equivalent amount* of them sent to a London merchant on his account ?

In the mercantile view of the question, it may be a matter of “ consummate indifference,” if his Lordship did actually consume 100,000*l.* worth of Irish commodities ; but how is it certain that he consumes 10,000*l.* worth, or one-penny worth in the year ? If the dealing were in kind, there would be no doubt about the matter ; but it is not in kind, it is in money ; and how can we be certain, we ask, when the Noble Marquis has his rents in money, that one shilling of them is expended in Irish commodities ? Mr. M'Culloch assumes that they must be expended in Irish commodities, and for no better reason than that the rents come out of the commodities, and that the commodities are sold in England. Is it because Lord Hertford lives in London, or elsewhere out of Ireland, that the Irish commodities are sold in England ? By no means. They are sold there because they are fitted for the market ; and go they would thither, if his whole Irish estates were confiscated, and bestowed upon those very persons who stand towards him now in the relation of tenantry.

There seems a strange contradiction in an argu-

ment used by Mr. M'Culloch, to prove that absentee remittances, and a tribute to a foreign power, are not similar in their effects. He says, the absentee must return to Ireland if his remittances cease, but if the tribute were to cease, there would be no one to return, "and there would in consequence be so much additional wealth left in the pockets of the existing inhabitants of the country." The money that ceases to be sent to a foreign power is considered so much wealth left in the pockets of the people. When the power has it, the people suffer; when it is left amongst the people, it is "so much wealth in their pockets." But when the absentee is the party to whom it is to be remitted, the case is quite different! If the absentee be not a foreign power he may be in a foreign country. This very Lord Hertford spends latterly a great deal of his time at Rome and Naples. What difference does it make to his Irish tenants whether their money goes into his pockets, or those of the Pope, or his Holiness's neighbour, the King of the Two Sicilies? The three parties, Lord Hertford being beyond the Alps, would appear to be about equal consumers of Irish commodities. Mr. M'Culloch, himself, thinks little, we dare say, of the importance of the Romish or Neapolitan market to the Irish corn-growers. But the hitch is in the transmission of produce to London, if not to Lord Hertford, who is not there, at least "to a merchant on his account." Being tributary to Rome or Naples, we would, according to this author's own admission, be suffering a drain of wealth, but being tributary to Lord Hertford, the case is wholly different; and why so?—because our corn finds a market in Liverpool or London. How far are we to thank his Lordship for that advantage? Is it merely to oblige him that the English people buy this commodity? Would they not buy it if he never existed? Do they not buy the corn of Lord Cloncurry, who goes neither to Rome nor to Naples, and who does not once in five years leave Ire-

land? And here opens upon us a view of the case in itself decisive of the fallacy of Mr. M'Culloch's doctrine. He assumes that our dealings with the English all arise from absentee remittances. He does not believe that these remittances amount to $3\frac{1}{2}$ millions annually. In the time of the war, the entire rental of Ireland was supposed to amount to 17 or 18 millions—it is now probably 10 millions. Then, according to Mr. M'Culloch's estimate, the absentee remittances are not a third or probably a fourth of the entire rental. The amount of the rental, whether received by absentees or residents, is paid almost altogether by the produce of the land. This produce finds its way chiefly to England. One fourth of it, as Mr. M'Culloch has it, belongs to absentees.—They make a market for their own produce—but *who makes a market for the produce of the residents?* If their produce finds a market without laying them under the necessity of emigrating, why may not the produce of the absentees find a market if they became residents? How can their absence have any imaginable effect on the sale or disposal of the produce? It does not go to them in kind. It is sold to general purchasers. These surely do not buy to serve the convenience of absentees. They buy because they want the commodity and find it better or cheaper than the produce of their own country. They buy the absentee as they do the resident produce, not for the sake of the absentees; not at their suggestion; not through puffing or persuasion on their parts, but to suit their convenience or serve their interests, and this they would do if no such phrase as absentee were to be found in the vocabulary.

Suppose 1,000 quarters of wheat are exported from Ireland to Liverpool on account of an absentee; if this absentee returns home, this exportation will of course cease—but what will Ireland gain by its cessation?

Mr. M'Culloch himself answers the question, for he says “the rents of the absentee will then be laid out, not perhaps in the purchase of wheat, but in the purchase of an equal value of some other

commodities, and these he will, of course, consume in his own family." We do not desire a more satisfactory answer. The other commodities are hats, shoes, carpentry, and the endless variety of articles used in a respectable establishment. All these he would purchase in England or France if he were a resident of either country. English or French artizans instead of Irish would be found in his employment; his domestics would be foreigners; and his fencing, draining, planting, gardening, tilling, building and painting would be executed by foreign hands. Mr. McCulloch says that "the fact of his being in Ireland, or out of it, cannot add to, or lessen, the means of living possessed by any other individual." True. The same number of human beings probably will be employed wherever he is. But the difference of his being in or out of Ireland to Ireland is, that if he be *in* he will give employment to hundreds, in many instances thousands, to whom he is at present no manner of benefit; if he be out all the good he can or is likely to do will be conferred upon foreigners—and this difference to a poor and unemployed people we humbly conceive to be of the greatest magnitude and importance.

It is certainly true (says our author) that absenteeism may have the effect to occasion a *partial change in the species of labour demanded*; but that is all it can do; and for anything that we can *a priori* know to the contrary, this change may be advantageous. Raw produce is the article in which it is at present most for the advantage of Ireland to remit the rents of absentees. And, supposing them to return to Ireland, a much less amount of their rents would be laid out in the purchase of corn, and a larger in that of the *manufactures* of the country. But this could not possibly occasion any increase of the *total effective demand* for labour; for, it is evident, that if, under such circumstances, more people were employed in one way, fewer would be employed in another. If a non-resident landlord lays out his rent in the purchase of corn which requires the labour of 500 men for its production; and if, on returning home, he lays out this rent in the purchase of manufactures also produced by 500 men, the aggregate demand for Irish labour is in no wise affected by the change.

There is here a fallacy which would be avoided, if Mr. McCulloch viewed things as they are, and did not puzzle himself by a hypothetical case of an absentee receiving his rental *in kind*, and being

himself the consumer. The absentee spending 5,000*l.* a year in London, knows nothing, and cares as little, about the operations of the rent payers. He troubles himself only about his rents, and these he receives in cash through his agent.— He does not employ 500 men in Ireland, or one man; and upon corn he expends not the one half, and not probably the one-five-hundredth part of his income. Let us say that he spends 100*l.* per annum in the purchase of corn, but he spends 400 times that amount in other ways useful to labour. If we can persuade ourselves that he does any thing towards creating a market for Irish corn, he does it to the extent of 100*l.* a year and no more. Let him then shift his quarters to Ireland, and he depresses the English market to this extent, but he makes compensation by spending 400 times the amount of his outlay upon corn or other articles, all or most of which would be the production of English labour, if he resided in England. When he returns to Ireland, instead of putting 500 corn-growers out of employment, he cannot affect their interests to any perceptible extent. All, or nearly all, will remain as he found them, preparing corn for the English market, and while he will thus leave the corn-growers wholly uninjured, he will bring with him the means of setting 500 others to work, who were idle before. By his ceasing to be an absentee, the effect will not be a “partial change in the species of labour demanded,” but a wholly new demand for labour. Lord Cloncurry has now, we will say, 500 corn-growers at employment.— He has, besides, 500 other labourers at harness-making, saddlery, carpenting, shoeing, shoe-making, tailoring, and the 50 other avocations of artizanship. If he emigrate, the 500 corn-growers will continue at their employment, but the 500 other labourers will be turned adrift. If he think proper, at the end of a few years, to return, will the effect be to turn away the corn-growers, or diminish their number? Impossible. The only effect will be, to call again into useful labour, the

artizans. Upon the destiny of the corn-growers, residence can produce an influence to the extent alone of the bread, beer, and oats, consumed by his Lordship's household. Indeed, according to Mr. McCulloch's own doctrine, the effect would not be at all perceptible, for he argues that corn will, at all events, be consumed by the proprietor, whether his abode be fixed in Dublin, or London, —Liverpool, or Cork.

Mr. McCulloch is pleased to admit that the notions with respect to the injurious effects of absentee expenditure appear, on a superficial view, natural and well-founded. He says—

When a wealthy landlord resides on his estate, there is generally, in some contiguous village, a number of little tradesmen and manufacturers who work on his account, but who, it is alleged, will be thrown altogether out of employment, and left entirely destitute, in the event of his removing to another country. This opinion, however, is founded entirely on a misapprehension of the nature of profits. Those who raise an outcry against absenteeism, take for granted that all retail dealers, tradesmen and manufacturers, live at the expense of those who employ them, or who buy their products. It is certain, however, that they do no such thing—that they live by means of their own capital and industry, and that these would support them, *though their customers were annihilated.*

It must be admitted that there is at least some novelty in this doctrine. A shoemaker, it seems, can live by making shoes, though he has no customers to buy them!—and this is gravely propounded by a man of high reputation as a political economist, through the pages of the *Edinburgh Review*!! It is, to be sure, said in a subsequent part of the discourse, that a man who cannot make out bread by manufacturing shoes may employ his capital and industry in "*some other way.*" He is at liberty no doubt to turn from shoemaking to digging, but becoming a delver he is not in his natural or most advantageous position; and he may (and he surely would in Ireland) find at the new employment such a superabundance of competitors as would place him in danger again of suffering the hardship which overtook him when his "customers were annihilated." We would save him from such a predicament by leaving him, with the aid of a resident gentry, at shoemaking.

We have twice too many delvers as it is, and unfortunately scarcely any handy-craftsmen at all !

Mr. McCulloch concedes that " Bath and London are benefited, though in a very small degree, by the residence of Irish absentees," but he denies that " Ireland loses what they gain, or that she, in fact, loses anything by their non-residence."—What are the benefits conferred upon London or Bath ? They are indicated in a subsequent sentence, in which this gentleman speaks of an English shop, or an order given to an English tradesman. We can assure him that we, too, have shopkeepers, and very efficient tradesmen. Lord Cloncurry buys very good mercery in Dame-street, and capital boots in another part of the town.—The material, in both instances, most probably comes from England, but the mercer is assisted, by his Lordship's custom, in paying his shopmen and servants. If we had no shopkeeper or tradesman in Ireland, it would, of course, be of no consequence to us where the absentee transacted his shop business, or employed his handycraftsmen, but while it is otherwise, it will be difficult to persuade the Irish that Mr. McCulloch has advanced a tenable proposition. He might find some person inclined to adopt his theory on this head, if he employed a little ingenious sophistry to shew that London and Bath are *not* gainers by Irish absentees. But when he admits the gain to the shopkeepers and tradesmen of these places, he necessarily declares the suffering by our's.

He illustrates this portion of his argument in a curious way :—

Suppose that an Irish gentleman resident in Dublin, pays an account of £300 or £400 a year to his coach and harness-makers.—If this gentleman comes to London, he will have a similar account to pay to the coach and harness-makers of that city. But then, it must be kept in view, that the £300 or £400 that were in the first instance, paid to the coach and harness-makers of Dublin, must now be paid to the linen manufacturers of Ireland, or to the producers of those articles that suit the English market. And they must assuredly have rather antiquated notions of national advantage, who presume to contend that it is as much for the interest of Ireland to employ her capital and labour in the production of articles in which England has a decided advantage over her, as it is to em-

ploy them in the production of those in which she has a decided advantage over England! A century ago, an argument, if we may so miscall it, of this sort, might have worn an imposing aspect.—But we should have thought, had not their late outcry convinced us of the contrary, that even the Dublin patriots and paragraph writers would have been inclined to listen to it at present with some misgivings.

This is uttered with an air which shews that the author considers it the triumph of reasoning, but its singularly gross sophistry can, we think, be easily and satisfactorily exposed. If the “300l. or 400l. that were in the first instance paid to the coach and harnessmakers of Dublin,” must now be necessarily “paid to the linen manufacturers of Ireland,” the case, as far as this argument goes, would be made out; but it is because the coach and harnessmaker loses, without any benefit to the linen manufactures, that absenteeism is an evil, and the whole of the reasoning of this writer is quite fallacious. This point of the coach and harnessmaker is remarkably favourable to the development of Mr. McCulloch’s delusions on this question. There is nothing in it of the entanglement which seems on a superficial view to mix itself with the proposition regarding the 1600 quarters of corn. Here there is brought distinctly under contemplation a considerable sum paid annually to a Dublin tradesman. To arrive at a just conclusion on the entire question, we have only to see what is to happen to this sum, if a resident proprietor become non-resident. It is supposed, “in the first instance,” to be payable to a Dublin coach and harnessmaker. When non-residence takes place, does it remain with the Dublin coach and harnessmaker? No, says Mr. McCulloch.—And to whom does it go? He talks first of a London tradesman, but he clearly supposes that the person to benefit by the loss of the Dublin coach and harnessmaker is “*the linen manufacturer*.” The linen manufacturer is as much interested in the matter as the tea merchant of the “celestial empire.” The money departs from the Dublin tradesman. Its natural destination is the London manufactory. There it remains, en-

couraging British industry and increasing British capital. It is a sum eternally and irrevocably lost to Ireland, and so is every shilling of rent spent out of Ireland. It does not reach the linen manufacturer, or any other manufacturer connected with this country. Mr. McCulloch says that the money "*must*" be paid to the linen manufacturer after it is withdrawn from Dublin. What obligation is there to pay him any thing after a party leaves Dublin that did not exist before? It is said that the Dublin resident, until he becomes an absentee, pays 3 or 400*l.* a-year to the coach and harness-maker, and that when he goes to London, he will have a similar sum to pay to the coach and harness-maker of that city. It is added, then, that the money in the first instance paid, "*must*" be handed to the linen manufacturer. The notion is, that the shifting to London creates the necessity of doing this. What has the absentee to pay to the linen manufacturer in London, that he had not to pay in Dublin? Nothing, surely. Say he had to pay to the linen manufacturer, while in Dublin, 3 or 400*l.* a-year, together with the 3 or 400*l.* a-year to the coach and harness-maker. Say, if you will, contrary to fact and common sense, that the 3 or 400*l.* a-year to the linen manufacturer remains still to be paid. But is not the money transferred at any rate from the Dublin to the London coach and harness-maker, and is not Dublin, to the extent of that sum, injured, and London served?

We have arrived now at the conclusion of all that Mr. McCulloch advances, as to the effects of absenteeism on employment. We think we have demonstrated that he is fallacious in all his points, and that in some instances he departs from sound reasoning, and common sense itself, to an extent that is quite surprising, when we consider the station he holds; as a writer and lecturer on the science of political economy. He discusses the effects of absenteeism in reference to "moral influence and example." He is of opinion that it

produces no mischievous effects in this respect.— He has not many arguments to sustain his conclusions, but we do not think it material to combat such as he does adduce. Our thinking, generally, on this head, amounts to this: that the upper class of society was intended for a useful social purpose; that this class in Ireland are not an exception to persons in their condition in other quarters of the world; and that it would, at all events, be better for those who should be their neighbours that they were at home and not abroad. Mr. M'Culloch has been led to believe that absentee property is better managed in Ireland than the property of resident proprietors. He never was more deceived. He compares an estate in the east of Ireland with one in the west. He is mistaken in supposing that the former is remarkable for its high state of cultivation, or that it owes any signal obligations to its absentee proprietor. That proprietor is paid the full value for his lands; he gathers the "profits," as they have been called, with the greatest strictness, and he "refunds nothing." His lands lie in a quarter of the country contiguous to the markets of the capital, and they are surrounded by a district that feels the evil consequences of non-residence less than most other parts of Ireland.— The western estate, in these respects, is in a condition quite the reverse of this. It is in the least populous, most remote, and most uncultivated part of Ireland, and it has suffered from this desolating influence, from which Mr. M'Culloch has been persuaded to think it has had an exemption not possessed by other quarters of the island.

We have now traced the history of absenteeism in Ireland—examined into its causes, and investigated its effects on the condition of the people.—*What is the remedy?*

The laws which we have quoted, show the ideas that were entertained by the people who have gone before us on this head. Laws against absentees were not peculiar to this country. Severe enactments existed in France in Edward the Third's

time, and exist in some of the Italian states to this day. The Frenchman possessing an estate in England and another in France, was obliged to surrender one of them, and residence is the tenure on which possessions are held in the Italian states. During the short peace with the French republic, an English nobleman is said to have claimed an estate enjoyed by his ancestors in France, and to have been informed by the First Consul, that his claim should be recognised, but only on the condition of his giving up his possessions in his own country, and becoming a resident of France.

The French and Italian remedy for absenteeism is clearly the one that is most effectual. Next to it would appear to be the imposition of a heavy tax, applicable to purposes of internal improvement. The tax of Richard the Second's time was "*two-thirds* of the profits," but even a fourth, with the advantage of a domestic legislature, would render essential service. Without that advantage, which is in itself to a great extent a remedy for this evil, it would be vain to look for an effective compensation for the enormous mischiefs of non-residence in any law less coercive than that of the reign of Richard the Second.

APPENDIX,

REPORT

ON THE

STATE OF THE POOR OF IRELAND,

TO

SIR HENRY HARDINGE,

CHIEF SECRETARY, &c. &c.

You have, of course, seen, but probably have not yet had leisure to examine, the Report of Mr. Spring Rice's Committee on the State of Ireland, which has been just distributed. I do not consider this Report a very useful compilation, and it is, in my mind, calculated in some respects to do great mischief. It says little or nothing on the great causes of popular suffering in this country—on absenteeism, fiscal drain, "excessive diminution of expenditure," and undiminished taxes. I have shewn you that seven millions leave this country annually, without rendering any manner of good to the country. This was not always the case, even since the Union. While the war lasted, there was no fiscal, though there was an annually increasing absentee, drain. The high prices of the war counteracted in some measure the absentee drain, or rather enabled the people to withstand its effects. After the war followed the "excessive diminution of expenditure," spoken of in 1822 by Lord Liverpool, when he was debating upon the pestilence, which in that year, according to a Parliamentary Committee, gave "a calamitous indication of the general distress" that overwhelmed the people. This "diminution" has been going on year after year, and it may be said that the expenditure is now three millions annually less than it was during a period of the war. The army expenditure in ten years, ending 1814, was 31,486,467l.; in ten years ending 1839, it amounted only to 11,406,167l. Under this head alone there has, therefore, been a reduction of *twenty millions* in ten years. With the high prices of the war we have suffered the loss of this expenditure, and we are so far the less able to endure the absentee drain.—If there has been diminished expenditure, it may be imagined that there has been something gained by diminished taxes. There has been nothing gained by that means, and this is

what renders the case of the country so very peculiar. There has been abundance gained in England, though the people are looking now for still ampler relief. Up to the last sessions, tax remission in England reached to the extent, according to the statement of the Duke of Wellington, of thirty millions. There have been taxes repealed in Ireland since the war. They have however, been comparatively insignificant in amount. They did not reach to one-fourth of the Union proportions, unfavourable and unjust towards this country, as Sir John Newport and others have regarded them. But even of this insignificant relief, we have not been allowed to reap the benefit; for our financiers have so "assimilated" the taxation of the two countries within these eight or ten years, that it will be found they have laid on quite as much as they have taken off. Then we are quite a prey to "excessive diminution of expenditure." The absentee drain works upon us without mitigation. Instead of getting money from England to support our Institutions, we are remitting money. I observe, in page 111 of the Report, that the money remaining in the Irish Exchequer, on the 5th of January, 1830, was £1,164,862l. This was a surplus revenue. It remained as a balance after paying "dividend, interest and management of the public debt," "civil list," "army, ordnance and miscellaneous," and "other charges." It was of course remitted to England, and England had besides the benefit of our tea tax, hop tax, land tax, and such taxes as are paid on articles of British and colonial produce which are shipped for Ireland after payment of their duties in British ports. All these taxes are surplus revenue, and, added to the absentee remittances, they swell the pecuniary drain to at least seven millions. Unresisted as their wasting effects are by high prices or large expenditure, they create a totally new state of things in Ireland. We had nothing like it since the war or since the Union. It is, however, a state of things to which the Report does not make the least reference. You really cannot gather from it that war or peace, taxation or no taxation, has any influence upon the resources or comforts of the Irish people. I trust, however, that your own good sense will shew you that in this respect the compilation is miserably defective. "Excessive diminution of expenditure" was, in 1822, admitted by Lord Liverpool to be a source of great suffering in Ireland. It was then less felt than it is now, for the payments to the army were then nearly half a million more than they are at present; and the retrenchments even in the way of savings on the collection of the revenue, and the breaking up of Irish establishments, have been very considerable. Until something is done to totally alter this state of things, the best practical and effective measure for the improvement of the condition of the people will remain to be tried. In peace we must have a scale of taxation greatly below the war standard, and there

must; besides, be a liberal expenditure of surplus revenue amongst us, or year after year we must be receding in capital and sinking deeper in poverty. You must observe that our revenue is *decreasing*; notwithstanding all the attempts made to shew that the country itself is in a state of rapid improvement. The net payments with the Exchequer ought to be now greatly beyond those of former years; for there has been a saving of upwards of 400,000*l.* a year in the collection of the public income since 1821. Yet the net payments of 1816 and 1818 were 10,426,500*l.* while these of the two last years were only 7,271,360*l.* This exhibits a falling off of upwards of three millions. It cannot be accounted for by a reduction in taxation, and can alone, therefore, be attributable to a diminished ability in the people to consume any taxed articles whatever. There is, I think, the most obvious endeavour in the Report to make a case for those who contend that the country is not retrograding. It is observed (p. 4), that one witness (Mr. Smith) supposes that one-fifth of the population is unemployed, while another (Mr. Ensor) estimates the unemployed at a fourth. A description of the misery endured by the ejected tenantry follows, in which it is stated that six, and sometimes seven families are huddled together in one small apartment of the wretched Irish cabins. The evidence is taken from the testimony of Dr. Doyle; but the Committee observe, that "though such cases do unhappily exist, it appears from the evidence that it would be contrary to the facts if it were to be considered as *so much the rule as the exception*." Now, I would ask any reasonable man, whether it be possible that such cases *could* exist in such a country as Ireland, if the people in general were not reduced to the most abject misery. If the privations were partial, and not general—if it were the exception, and not the rule—how could it happen in any quarter that seven families should be contented with the shelter of one horrible apartment, "their beds being a little straw spread at night on the floor, and by day wrapt up or covered by a quilt or with a blanket." It is said of the "reapers" that they are better dressed than formerly, but it is admitted (p. 6) that with regard to food there is not much change. If food be unchanged, no matter what else has undergone accidental mutation. Dress is certainly the cheapest thing in Ireland, and in dress an Irish peasant is the most economical being upon earth, for he wears it only for shew. It is known that old clothes are imported from England in quantities, and I should suppose on terms not formerly heard of. I know not how far the "reapers" may be thus enabled to present an improved appearance to the good people of Liverpool; but the best clad of them generally walk two or three hundred miles barefoot, and with one-sixth of the proper allowance of food for a human being; in search of a few days' employment; and this would not happen if they did not

belong to a country where there is great and general wretchedness.

But it is in reference to trade that the most apparent endeavours are employed to make out a case. It is remarked in page 12, that the single port of Waterford has now nearly as much trade as the whole kingdom had formerly. No doubt trade has greatly increased in Waterford, but is this to be said of other towns—is it to be said of the capital? Certainly not. Moreau's Statistical Tables state the exports of Dublin (Irish produce and manufactures) to have been 1,748,000*l.* in 1798, and only 1,268,000*l.* in 1823.

It is remarked in page 13 that the accounts of the trade between Great Britain and Ireland, have been discontinued since 1825, but it is said that there can be no doubt of "a very great progressive increase having taken place during the last five years." On what ground is it confidently assumed that a progressive increase has taken place? The increase of the foreign trade and of the general tonnage. As to tonnage it is less important in the trade of Ireland than in any other trade. A great deal of it is employed in the carriage of the bulky and comparatively valueless article of coals. A barrel of oats worth 12*s.* or a cow worth 8*l.* will require as much tonnage as twenty times their weight and value in manufactures. Such increase of tonnage, however, as has taken place, has been principally in *British* tonnage, and that is a fact illustrative not of the wealth but poverty of Ireland. The Report gives a great many needless returns, but it studiously omits the vessels registered in Ireland. These do not make a very remarkable shew of increasing opulence. The vessels in 1829 were 1413 in number; the tonnage was 101,994, and the men 7766, but in 1790, or forty years ago, the vessels were 1134, the tonnage 68,236, and the men 6720.

As to foreign trade you will probably be astonished to learn that FACT is quite at variance with the allegation of the the Report. It broadly asserts that "the foreign trade has continued progressive. The following were the exports since 1825, (inclusive):—

1825	..	705,614	1828	..	967,312
1826	..	711,866	1829	..	786,195
1827	..	642,665	1830	..	763,280

Now there is no great "progressive increase" exhibited here, but compare these years with former ones. The foreign exports were in

1816	..	1,214,835	1817	..	974,862
1816	..	1,204,112	1818	..	874,861

The total of the four last years was 3,159,452*l.*, the total of the former period 4,268,770*l.* This is rather an odd indication, of a "progressive increase," but the case is even worse than it appears to be on a cursory view. These figures shew the *official* value of the commodities exported

at both periods. Formerly the *official* was lower than the real value; now matters in this respect are reversed. The real or price-current value of the exports of the four years ending 1818, was 6,737,458*l*. What was the *real* value of the exports of the last four years? 2,754,685*l*.!! My figures are taken from the "Finance Accounts" to which any one may refer. I quote from page 266 of the "Finance Accounts" for 1818, and from page 274 of the "Finance Accounts" for 1830, page 292 of the "Finance Accounts" for 1828. These tell me that the foreign exports were in value twelve years ago *three* times more than they are at present. Page 274 of the "Accounts" for 1830 tells me that the *real* value of the foreign exports in the last three years has been the following:—

1828	..	..	£886,517
1829	..	..	661,377
1830	..	..	617,596

And yet we have an assurance in this Report that the foreign trade of Ireland is "progressively increasing!!"

I am quite astonished at a statement in the 12th page of the Report. It tells us that the exports from Ireland to Great Britain were 7,048,936*l*. in 1825, being the greatest amount to which they reached since the Union. I have the "Finance Accounts" for 1825 before me, and I find these exports set down in two places, one million and a half *less* than this amount. In page 293, we have them set down at 5,688,146*l*. and in page 299, where the various articles are specified, at precisely the same amount, which happened in this year to be more than one million *greater* than the amount according to the real valuation. Where did this compiler of the Report get his figures? Either he or the "Finance Accounts" are clearly in the grossest error.

But the most extraordinary circumstance remains to be mentioned. Two articles, (sugar and tobacco) of which the consumption was diminished, are noticed. It is observed that high duties operate upon both, and smuggling upon one, (tobacco.) Now, the consumption in another article (tea), has also diminished. But what is said of that? Nothing whatever. Indeed no diminution appears from the Report to have taken place. And why so? The year of the greatest diminution IS **ALTOGETHER LEFT OUT!** The return is brought down only to 1827, in which year, the consumption was 3,887,966*lbs*. It was brought down to 1828, in a paper printed last sessions, marked 194, and entitled "Excise Duties." In that year the consumption had fallen off to 2,615,151*lbs*. *This* is the year that is omitted in the Report—a year in which the tea consumption does not appear to have been so great as it was in 1796. Is not the omission of such a year most extraordinary, especially when it is considered that it was included in a Parliamentary paper ordered to be printed so late as the 25th of March last?

Under the head of "remedial measures," the most important recommendation is that regarding the "extension of public works on the principle of loans. A measure of that kind would be useful but quite insufficient. Loans "repayable and adequately secured" will neither bring money into the country, nor moderate the ~~RAIN~~,—objects which must be attained by speedy and effective means, or you will leave Ireland more miserable than you found her, even though your Secretaryship should not last for a single year.

I have the honour to be, &c.,

THE EDITOR OF THE MORNING REGISTER.

P.S.—I had almost forgotten to notice the estimate of the number of persons employed. Are not the population returns of 1821 a better guide than the conjectures of individuals on this subject? According to them, there were, in that year, only 2,800,000 employed, out of 6,800,000. This, alas! does not allow us to believe that the unemployed are at present a fifth, or even a fourth, or two-thirds of the population.

I should notice that the Report gives a disastrous view of the present condition of the Savings' Banks—probably the very best criterion of the falling state of the people. It seems that the deposits in 1829 were 311,600*l.*, and that they fell in 1830 to 213,020*l.* But this is not the worst.—Out of the 311,600*l.*, a sum of 179,000*l.* was drawn out in 1829, but the amount drawn out in 1830 was *greater* than the deposits themselves, being 221,769*l.*!!! The Report advises the passing of *nineteen* Bills, but you seem from one of your speeches, to imagine that they would furnish more work for the Imperial Legislature than any reasonable man could hope to see executed in two sessions. Let me inform you, that the British Parliament had found it practicable to Legislate not at the rate of *nineteen* Bills in two years, but of *one hundred and forty* Bills per annum; for objects interesting to Britain herself. We have the fact in Mr. Newenham's *View of Ireland*, in which we find it stated that "1124 Bills for English improvement were passed in the course of eight years,"—"a number," the author remarks, "ten times the amount of the laws passed in a century for the improvement of Ireland, though a great many of the Irish Acts were illusive, nugatory and ineffective; some were merely explanatory of foregoing ones; and several were requisite as supplements to others."

TO THE EDITOR OF THE TIMES.

SIR,

Dublin, Oct. 18th, 1839.

Mistakes as to the amount and pressure of taxation in Ireland are common to you, to the British Government, and British Public, and as they have affected, and are calculated still deeply to affect, the interests of the Irish People, you will, I am sure, readily permit me to direct your attention to them. When we murmured in the last sessions at the attempt to impose new taxes on Ireland, while the Minister was concerting measures for the further relief of England. It was your opinion that we should be silent and contented, as "Yorkshire or Lancashire sends more revenue to the Exchequer than reaches it from the west of the Irish channel;" and when you observe, at present, a movement on the subject of the Union, you cannot help regarding us as a most discontented and ungrateful people, as, under existing circumstances, "the whole system of English taxation is loaded with items from which residents in Ireland are exempt;" and as the taxes which we are required to pay do not amount to a sum that would enable a financier, without the practice of some dexterity, "to satisfy the claims of the public creditor existing before the Union." Permit me to observe, that though you could prove that Yorkshire or Lancashire sends more revenue to the Exchequer than Ireland, it would not follow that Ireland is subject to less taxes than either. If it did, we should conclude that Liverpool pays three times the port duties to which Bristol is subject, because in the last year these duties amounted in the latter place to 1,100,000l., while in the former they reached to 3,300,000l. The aggregate amount of the taxes raised in any country, is not a criterion either of their extent or severity. It is indicative of the number of persons who can afford to use taxed commodities and no more. London pays more taxes than all the other parts of Great Britain, though there is only one schedule of duties for the entire. We are not hence to conclude that the London merchants are more oppressed by port duties, payable to the state, than the merchants of any other part of Great Britain. The traders of the most insignificant port in the kingdom are subject to all their duties. They pay less in aggregate amount than their brethren of the capital; but if any argument is to be founded on this circumstance, it is this—that they have a comparatively limited trade, and want the ability to endure a heavy taxation, which must exist where commercial dealings are more extensive and consumers more numerous. You feel less the burthens of the press than a brother-journalist publishing in Scotland, though you pay to the state probably fifty times his amount of taxation.

The amount of the revenue of Ireland, if even it were as low as is supposed, would not, therefore, sustain your notions of the comparative insignificance of the taxation to which we are subject. But you are under a great mistake even as to the *amount*. The "Finance Accounts" tell you that the "total income, including balances," was, in the last year, 4,660,983l. This, however, did not comprise the tea tax, which averages half a million, or other considerable taxes of which the Exchequer had the benefit.— It did not comprise the taxes which we indirectly pay on articles of British and foreign produce, shipped to Ireland from British ports, after payment of the duty into the English Exchequer, or the taxes payable on articles consumed in England by persons who (to use an expression quoted by the author of the English Dictionary in explaining the meaning of "Absentee") "draw over the profits raised in Ireland, *refunding nothing*." The taxes payable on these articles are moderately estimated at more than 2,000,000l., and there seems little doubt that the whole of our taxation amounts to between seven and eight millions, though it is generally taken to be only four.

It is a mistake to suppose that "the *whole* system of English taxation has been loaded with items from which residents in Ireland are exempt." If you are residing in Ireland you would pay as much for your tea, sugar, coffee, wine and other spirituous liquors, with one exception, as you do in England. If you were a merchant carrying on business here, you would find that for the two countries there is only one schedule of port duties. In short, every thing that is taxed in England is taxed in Ireland, with the exception of articles that yield not more than a ninth or tenth part of the total revenue. Soap, candles, bricks, and tiles, are not taxed here, but in England they do not produce much more than two millions out of fifty, and in Ireland probably 250,000l. would be their amount of revenue. The assessed taxes make the great distinction between the two countries, but they do not amount to more than a fourth of the custom duties, or a twelfth of the total of the Imperial revenue. When they were repealed in Ireland, they may be said to have relieved us altogether of the one-third of a million of our burthens, but this third of a million comprised the principal relief extended to us since the war, and it is more than probable that it was nearly counterbalanced by the equalization of port duties which took place in 1823. There has been a very sweeping reduction of taxes in England since the war. The Duke of Wellington, in the last sessions, estimated it at thirty millions. In Ireland, some reduction also took place. The total was far short of one million, though the Union compact, which Mr. Peel regards as a "voluntary" one, entitles us, at least, to four times its amount. We have not had, however, the full benefit of this penurious and

very inadequate relief, for it has, as far as one can judge by such returns as are yet before the public, been counter-balanced to the last shilling by taxes imposed. The pressure of taxes, then, upon Ireland, is as great as it was at the close of the war, notwithstanding the reduction of which the Duke of Wellington spoke in the last sessions. While the "dexterity" of our financiers managed to keep us up to the war standard as to burthens, it diminished our means of meeting them, by reductions in expenditure, which, under the head of Army and Ordnance alone, have amounted, since 1815, to nearly three millions. Under such a state of things, it is rather too much to expect that we should be contented, and it is totally impossible that we can be prosperous. The British Minister either does not know our condition, or has not firmness or power to amend it, and hence we naturally look for the protection of a domestic Legislature.

As to our means of "satisfying the claims of the public creditor, existing before the Union," I shall only state, that on the 25th of March, 1800, our debt was 25,662,640*l.*, and that in page 152, of last year's "Finance Accounts," it is set down at 32,384,512*l.* The annual charge on this sum is 1,207,309*l.*, which is not much more than a *fourth* of our acknowledged income, and which is certainly not a *sixth* of our actual contributions to the public Exchequer.

I have the honour to be, &c. &c.

THE EDITOR OF THE MORNING REGISTER.

TO THE EDITOR OF THE TIMES.

SIR,

Dublin, Oct. 23, 1830.

I read as follows in the *Times* which reached me to-day:—

We have great pleasure in publishing a letter from the Editor of the *Dublin Morning Register* on the taxation of Ireland. It contains a reasonable and temperate representation of the feelings which may be supposed naturally to arise amongst Irishmen entertaining the same views with the writer on the amount and injustice of the burdens to which their country is subjected. But will a separation from England reduce those burdens? Will Ireland be able to support those establishments necessary to the independence and tranquillity of an infant state, if left to her own resources? Will the opening of the corn and cattle-market of England, the monopoly of which Ireland now enjoys, be no loss to her? Will her domestic concord not be troubled tenfold by a removal of the compressing power and firm authority of Great Britain? We at least can have no factious or unkindly feelings towards our sister in the west. It becomes us not to say with what efficiency we have fought her battles, but we may, without indecorum, assert, that we have steadily and zealously maintained the Irish cause, in that form under which alone it has assumed, since the Union, a distinct and independent character. God grant that we may never have to witness the existence of a *national* cause or interest in Ireland, such as may not find a ready sympathy in every English bosom.

I feel exceedingly obliged for the promptitude with which you published my letter, and the courteous terms in

which you have been pleased to refer to it. I am quite sure you entertain no "factious or unkindly feelings" towards this country. I acknowledge with pleasure and readiness the great services rendered by your journal during our struggle for religious freedom. These services were wholly gratuitous, and they could not, in my mind, have been purchased at too extravagant a price. We are deeply indebted to many Englishmen; and the fault we impute to the mass of your countrymen, placed in circumstances to affect our interests, is, not that they wish to injure us, but do not give themselves time to obtain an adequate knowledge of our actual condition. I have no doubt that Lord Liverpool lived and closed his public career in the belief that for one tax existing in Ireland there were more than twelve in England. He resisted a motion on the state of Ireland, submitted by the Marquis of Lansdowne in 1822, on the ground that the conduct of England towards this country was one of "fairness, generosity, liberality, and kindness." What was his proof that his judgment on this subject was correct? This merely—that Ireland contributed *only* four millions to the imperial revenue, while England contributed fifty. His impression was, that to ascertain to what amount a people are taxed one has only to look to the aggregate amount of their revenue. He imagined that our public income was down to four millions, not because more, or much more, could not be extracted from us, but because the Exchequer made few and insignificant demands upon our resources. He did not know that we are subject to *all* the customs' duties of England, all the post-office taxes, nearly all the excise duties, and nearly all the stamp taxes. He did not know that instead of paying one tax in twelve, our actual payment was eight or nine out of ten. He did not recollect that we were an impoverished people and incapable of bearing this proportion of public imposts. He did not recollect, that, however England might have been in latter years disposed to treat us with "fairness, generosity, liberality, and kindness," her statute books exhibit fifty laws passed, at fifty different periods to crush our industry—laws, according to his patron, Mr. Pitt, intended "to deprive us of the use of our own resources, and make us subservient to her interests and opulence." Above all, he did not recollect that though in his time tax remission advanced in England to the extent of 22 or 23 millions, it made little or no progress in Ireland, though he admitted that since the war Ireland had suffered extremely from "excessive diminution of expenditure." Lord Liverpool did not know or recollect these things. His place has, since his time, been occupied by persons who appear to have succeeded as well to his information and habits of thinking on Irish subjects, as to his authority—and it is of this that we complain, not that any body of English statesmen or English writers

conspire to wrong us, or would, derive any thing but pain from a contemplation of our misfortunes.

You ask, "will a separation reduce our burdens?" We do not seek for a *separation*. I know politicians of all classes and temperaments, and I solemnly declare I do not know one who desires separation, or thinks it would be productive of any thing but mischief to this country. We were only *legislatively* united in 1800. We were then as much the neighbours and fellow-subjects of the English people as we are at present. The junction of the Parliaments contributed, in our minds, merely to embarrass British Legislation and produce neglect towards Ireland, besides enormously aggravating the evils of Absenteeism. If you refer to the file of the *Times*, for 1819, you will find in the paper of the 10th of February, the following Report of some observations delivered in the House of Commons by Mr. Peel, in reference to a Bill for the amendment of the Grand Jury Laws of Ireland:—

Mr. R. Peel observed, with regret, the *inattention* and *listlessness* with which the House were looking on a question so important to Ireland; for his own part, he considered that the affairs of Ireland, relatively situated as Ireland was towards us, with a comparative minority of members which she sent to the British Parliament, deserved to engage the serious attention of the House whenever they came before it.

In these brief observations we read the whole history of the legislation for Ireland since the Union. There is, in truth, no leisure, if there were inclination, for that painstaking and laborious inquiry into the anomalies of our condition, which they so imperatively demand. Of this every session to the latest has furnished the most demonstrative proofs, and hence the desire not for "separation" of executive Governments, or interests, but the revocation of the ill-judged and pernicious arrangement that assigned to one legislative assembly the discharge of duties which could only be adequately executed by two.

"Will Ireland," you ask, "be able to support those establishments necessary to the independence and tranquillity of an infant state?" In 1800 Ireland supported her establishments, and paid the interest of her debt by a great deal less than *half* the estimated amount of the present imposts, including acknowledged taxation, and the taxes paid on commodities *excised* in England, but consumed in Ireland.

You ask whether the closing of the corn and cattle market of England would not be a loss to this country, and you remark that we have now a monopoly of it. We have only the privilege of British subjects in the corn and cattle market—the same privilege which the British manufacturers have in our market. The change of circumstances which would destroy our privileges, would necessarily produce the destruction of their's: Now their privileges are of much greater importance than our's, manufactures affording ten times the employment that can be created by

the production of corn, and one hundred times the employment which can, under the present system of exporting live stock, arise from the production of cattle. The very last consequence of a Repeal of the Legislative Union to be apprehended is, beyond question, the shutting of the English market against our cattle and corn. That must remain open to us while England sees the importance of preserving the nearest, safest, and most lucrative market for her manufactures.

I have the honour to be,
Your obliged and obedient servant,

THE EDITOR OF THE MORNING REGISTER.

TO THE EDITOR OF THE COURIER.

SIR,

Dublin, Oct. 25th, 1830.

You speak in terms of approbation of a letter on the "Union of Great Britain and Ireland," published in the *Courier* received here this day. The writer of the letter undertook to shew that we have been benefited by the Union, and you appear to be persuaded that he effected this object successfully. "A short exposition of facts" was the process by which he endeavoured to fulfil the task he assigned to himself. I have a few words to say as to his facts and his conclusions, and I have no doubt that fair play will call upon you to suffer them to meet the eye of your readers.

The first fact is, that landed property, which sold at the Union for 16 years' purchase, would now bring 25. Your correspondent says "this is undeniable." I say, with great deference, it is *not*. There are parts of Ireland, in which land would not bring, at this very hour, 16 years' purchase, and 20 years' purchase would be considered high in the best circumstanced spots of the whole kingdom. It is the greatest mistake to suppose that the Union has had any thing but a deteriorating effect, even on the value of land.

The next fact relates to commerce, and it is given "in the following two short lines of ciphers" :—

Year, Imports—	Official Value.	Exports—	Official Value.
1800	5,155,000	.....	3,296,000
1821	6,548,000	.....	7,700,000

If you refer to the public records, you will find that the first set of figures under the head of "exports" is wrong. The exports in the year ending in January, 1800, were not 3,296,000l., but 4,350,640l., and you will please to observe, that a year of rebellion could not have been a remarkable one of exportation. The beginning of the war would have been a less fallacious period to refer to, and if you go back to that time, you will find that your correspondent's estimate is not only *one* million, but nearly *two* under the mark. The exports of 1793, were 5,125,984l. They were,

it seems, in 1821, 7,700,000*l.*, and it is more than likely that they are now much under that; as the linen exportation has fallen to less than half its former amount. Taking them at the estimate of 1821, only 50 per cent. has been added to them in 37 years, though over 100 per cent. has been added to the population. Compare the progress of Irish and English exportation in the 37 years:—

	Irish.		English.
1793	5,125,984	.....	15,173,202
1800	4,350,640	.....	31,272,865
1830	7,700,000	.....	66,072,163*

It appears from this, that while the Irish added only an *half* to their amount, the exports of England were *quadrupled*. You will probably ask why we should expect to add only 50 per cent. to our exports in 37 years, England having added so enormously to her's. My answer is, that in *eleven* years, ended 1792, we added nearly 100 per cent. Between 1781 and 1792 (eleven years), we added more to our revenue, than between the latter period and the present (thirty-seven years)!!!

Your correspondent quotes some returns of excise and custom duties, to shew the encrease of revenue in certain ports since 1800. Alas! he brings down the returns to 1821. Since that there has been a falling off of the general revenue to a great extent, and it is now nearly *three millions* less than it was thirteen years ago, though the taxation removed since that period has been counterbalanced by taxation imposed, a circumstance, of course, which does not permit us to suppose that the diminution in revenue is to be attributed to the diminished burthens of the people.

Assuming that there has been in Ireland an "amazing extension of national commerce," your correspondent attributes it to "sums issued out of the public revenue of the United Kingdom, since the Union, for the purpose of improving Ireland, and employing the population." The sums are the following:—

For Harbours	£1,057,000
Navigations, Inland	983,000
Roads and Bridges	516,000
Building Gaols	516,000
Asylms for Lunatic Poor	124,000
Other Public Works	8,084,000
	<hr/>
	£6,110,000

"Here," says your correspondent, "is a cause fully adequate to the effect"—that is the "amazing extension of commerce." What did this great cause admit of in the way of annual expenditure in the thirty years? Just 203,666*l.*!! Now, in the thirty years during which 203,666*l.* was expended annually in causing an "amazing extension

* These figures are taken from the "Finance Accounts," but I have observed, since writing this letter, that they give the exports according to the *official* value—now much higher than the *real* value..

of commerce" amongst us, we were contributing in surplus taxes and absentee rents, six or seven millions to the opulence of England. Six millions were scattered as alms amongst our labouring population. Our calculation is, that in return England had received over *two hundred millions*.—Say that the calculation is overcharged by *half*, and see still what a balance there is in favour of England!!

Your correspondent is of opinion that his countrymen had "borne Ireland's share of the burden during the war." He is at variance with the Finance Committee of 1815, who declared (Papers, Session 1814-15, vol. 6,) that, "for several years, Ireland has advanced in permanent taxation more rapidly than Great Britain itself, notwithstanding the immense exertions of the latter country." He remarks that though the debt now charged to Ireland has increased little more than two millions, since 1800, the debt of England has nearly doubled. If Ireland during the war advanced in permanent taxation even "more rapidly than England," of course it is plain that the borrowings in Ireland's name should not have been greater than in England's. Let the account be fairly made out. Start from 1793, or even 1800, when we were saddled with the expense of putting down a rebellion, pretty generally understood to have been *encouraged* for certain state purposes, not now necessary to be named. Let an addition be made to our debt at that time, proportioned to the rate at which the English debt has since encreased. If the English encrease has been 80 or 90 per cent. add 80 or 90 per cent. to the 25 or 26 millions which Ireland owed on the 25th of March, 1800. Separate the Exchequers, and charge Ireland with this addition, even though it require an imposition of new taxes. Dissolve at the same time the Legislative Union, and let any surplus of revenue that may arise be applicable, according to the articles of that "national compact," either to the reduction of Irish taxation, or the internal improvement of the country. Do this and the result will be that Ireland must be allowed by all men to bear her full proportion of the war burthens, and that so far from being "a burthen" upon England, as she is supposed to be at present, she will relieve England from more than a million of her annual taxation. You, Sir, will not give your assent to such an arrangement, though we at this side are of opinion that it would be as good for your country as for our's; but I pray you, at all events, not to be persuaded by your correspondent, or any other man, that we have not borne our full proportion of the war burthens, or that the ill-judged and fatal arrangement of 1800, has not been an enormous obstacle to that "amazing extension of commerce," of which he supposes it to have been an "adequate cause."

I have the honour to be, your obedient servant,

THE EDITOR OF THE MORNING REGISTER.

TO THE EDITOR OF THE GLOBE.

SIR,

Dublin, Oct. 31, 1830.

In your paper of Friday, you have an article in reference to two letters on Irish taxation, which the editor of the *Times* was so obliging as to insert for me.

You object to the use I make of the word "impoverished." You say we are not impoverished, but *poor*—that is, that we have not fallen from a better state to a worse one, having been always in our present condition—"at least since the time of Ollam Fodlah." There are obvious reasons why an Englishman, less ingenuous than you, would be anxious to teach the public to think as you do, on this subject. I will not, however, delay to go through a statement of these reasons. The important question is not what we *were*, but what we *are*. Passing, then, to more relevant matter, I shall merely intimate my dissent from your opinion, even on this point. I am persuaded—I see reason why I should be perfectly satisfied—that we have fallen from a better to a worse state, and, therefore, are "impoverished" as well as poor.

You think "the amount of taxation is not one of the chief evils under which Ireland suffers," and you go into details, to shew that nothing has been done by the British Minister, in reference to the public imposts of Ireland, for which he merits any blame.

The proposition I have endeavoured to maintain on this head, goes no farther than this—that our advantages, as to taxation, have been greatly exaggerated by British statesmen and writers—that these statesmen and writers have been in the habit of forming grossly erroneous estimates of its amount—that they have judged of it by a criterion which was quite fallacious—and that the result to this country has been the serious one of failing to obtain the relief which it was entitled to receive since the termination of the war, or, even in some instances, to avert the imposition of *new* taxes.

You say you have "taken some pains to understand our case." Your article is creditable evidence of this fact. You are, unquestionably, better informed on the subject, than most of your cotemporaries, and I totally acquit you of all disposition to over-colour, or sophisticate—but I think I shall be able to shew you that some delusion is to be removed even from your mind.

You manifestly think it of importance to shew that we are subject to no "direct taxes." The importance of making a point of this kind, obviously depends upon the *amount* of the "direct" taxes from which we are exempt. To shew that we have been relieved from taxes of this description, to the extent, say, of 300,000l., and left subject to above twenty-four times their amount in *indirect* taxation

does not establish that a very extravagant indulgence has been practised towards us. It would be far better for the community in general to be relieved from what is called the *indirect* tax on the single article of tea, than from all the *direct* taxes which have been repealed in Ireland since the war. You are of opinion that "there never was a land tax in Ireland." You are mistaken. There are what are called "Crown and Quit Rents," which are an acreable tax, affecting most of the lands in the kingdom. These have been sold by the Crown, and the proceeds yield an annual sum applicable, lately, as I am informed, to the finishing of Buckingham Palace, and at present, to the improvements in Charing Cross.

You do not dispute that we are subject to all the customs' duties, and these amount, as you are aware, to more than 20 millions out of 58. Our customs' duties were assimilated with the British in 1823, and by this measure an increase was made to our taxation which, in all probability, counterbalanced the relief effected by the repeal of the assessed taxes. You seem to be persuaded that "the whole" of the excise duties in Ireland are insignificant. You find they are classed under *ten* heads, and, knowing that the excise duties in England, as they are stated in the public accounts, comprehend nearly *double* the number of heads of taxation, your conclusion, very likely is, that though in customs' duties the countries are equal, yet in excise duties one is subject to only half the taxation of the other. If you have arrived at this conclusion—or if you imagine there is, in regard to these duties, a very material difference between the countries, you are mistaken. You have given our ten heads of excise duties; the following are the English:—

Auctions,	Paper,
Beer,	Printed Goods,
Bricks and Tiles,	Soap,
Candles,	Spirits,
Cider and Perry,	Starch,
Glass,	Stone Bottles,
Hides and Skins,	Sweets and Mead,
Hops,	Tea,
Licenses,	Vinegar.
Malt,	

You say that two items are to be taken from our list (the second and fourth.) These are to be taken from the above list as well also as the item of *Beer*. But there is to be an *addition* made to our list—*tea* is to be added to it, as well as *hops* and *printed goods*—for I find the last item in the Parliamentary Document of last Sessions, headed "Excise Duties" and marked 194. The Duties on tea and hops being collected in England, no cognizance is taken of them in our accounts, but I need not inform you that these articles come taxed to this country. The tax on tea is one

of these which experienced, to the Irish consumer, an augmentation since the war. Adjusting, then, the lists in the way thus indicated, one will contain sixteen items, and the other eleven. This is not so considerable an inequality of mere *items*, as you evidently supposed to exist, but the inequality as to the amount of *taxation* is still less important. The articles which are peculiar to the English list are bricks and tiles, candles, soap, starch, and stone bottles. It is well to be free from the taxation to which these are subject; but what I contend for is, that it is small compared to the *total* of the Excise revenue. Its gross amount is 2,300,000*l.*, and the gross receipt of the Excise revenue, deducting the beer tax, is 20,000,000*l.* To nearly eighteen of these millions we contribute our full quota, besides bearing an equal share with England of the Customs' Duties. The "whole" of our Excise burdens are therefore far more considerable than you imagine. You admit that our Post-office tax is on the "scale" of that of England. The collection is here more expensive than it is there, but that does not save the pockets of the people. Our Stamp taxes in many of their items are also on the English scale; and I learn that the assimilation of the currencies has had the effect of making some of our Stamp taxes *higher* than your's. Our newspaper duty is not as disproportioned to your's as you imagine, for you have a per centage on payments which we are not allowed. Instead of our advertisement duty being only about half of the English, it is five-sevenths of that duty. In reference, then, to burthens, the countries are thus relatively situated. Say that the total taxation is not 58 but 56 millions. Of these there are eight millions which do not at all affect Ireland, or affect it only partially. The remainder is 48 millions, or nearly seven parts out of eight. Now I contend, that the country subject to about seven-eighths of the English taxation, is not a country so insignificantly taxed as English statesmen and writers believe it to be. I contend that a poor country, so taxed, is taxed far beyond its means. I contend that it was not acting with "fairness, generosity, liberality, or kindness," to withhold from such a country, since the war, relief proportioned to that granted to England, and that it was quite monstrous to attempt to add to its burthens, as Mr. Goulburn did, in the last sessions, while he was granting a further remission of taxes to her opulent neighbour.

You say you do not consider the "amount of taxation, one of the chief evils under which Ireland suffers." I readily admit we would not care much about the *amount* of the burthen, if we were placed in circumstances enabling us to bear it as well as England. Pray mark the difference between the countries. If one has not been "impoverished," it is miserably *poor*. That it has been kept in poverty to not a very remote period by *England*, is undeniable, or

Mr. Pitt was greatly mistaken when he said, that "the uniform policy of that country was to deprive Ireland of the use of her resources, and make her subservient to her own interests and opulence." This policy you will say has for many years been abandoned. Yes, but it has left the country in exhaustion, and nothing adequate has been done to resuscitate it. If in England there are raised fifty millions of taxes, the entire amount, with trifling exceptions, is spent amongst its own population. If in Ireland there are raised seven millions, three are sent out of the country to be spent in England. I speak of *seven* millions, for you will observe that there are items of Irish taxation, such as that on *Tea*, not acknowledged in the public accounts, and that we pay a great deal of taxation indirectly, that is, on articles *excised* in England and consumed in Ireland. Even timber usually reaches this part of Ireland *via* Liverpool. I know a dealer, who lately bought a quantity of this commodity in that port. It is, as of course you are aware, subject to a heavy duty. The duty was paid *there*—credited to the *English* revenue—and the timber shipped for consumption in Ireland. As this happens with regard to most of the articles of British or foreign produce consumed in Ireland, it is, on just grounds, estimated that the *indirect* taxation of Ireland is more than two millions, and that the total taxation, including that which is acknowledged, is more than seven. If it be so much, I say, three millions of it are spent in England. Then there are the absentee rents, estimated at $3\frac{1}{2}$ or 4 millions, nearly all of which are spent in England. This is a drain well calculated to keep such a country as Ireland miserably poor. But there is another point of difference between the present condition of the two countries of great moment. You were informed in the last sessions, by the Duke of Wellington, that the total of the taxation, remitted since the war, was thirty millions. In this enormous amount of relief, our statesmen, who imagined that we were the least taxed country in Europe, and that, in reality, we were subject to no perceptible taxation, did not think themselves called upon to allow us to have any practical share. They repealed some taxes, it is true, but, according to any conjecture that can be formed, from the information at present before the public, they altogether, (or nearly so,) counterbalanced them by taxes imposed. In both countries the effects of "excessive diminution of expenditure," as Lord Liverpool called it, have been felt, but in England they have been counteracted by the relief arising from repealed taxes, while in Ireland they have been suffered to remain wholly uncontrouled. The expenditure amongst the people is three or four millions annually *less* than it was some years ago, and the demands of the Exchequer the same. Instead of thinking even of a modification of a state of things so certain of keeping us in what you consider our ancient

poverty, and to entitle us in no great lapse of time to use even the epithet which you imagine not to be now applicable to our condition, Mr. Goulburn, in the last sessions, proposed to make a still greater addition to our drain, not because he wanted money to pay the army or navy, or carry on the government of the country, but because he wished to place an additional three or four millions to the sum of relief granted to England. In all these circumstances, I think you will readily see a sufficient reason for the importance we attach to the "amount" of our taxation, however small it may be considered. Let the circumstances be changed, and our view of the evil will be your's. With the absentee drain controuled or compensated—with an amount of the actual taxation spent in the country, proportioned to that spent in England—and with an adequate participation in the relief granted since the war, Ireland could better afford to bear the full weight of the British taxation, than she could half the amount to which she is at present subject.

I have the honour to be,

Your faithful and obedient servant,

THE EDITOR OF THE MORNING REGISTER.

THE END.



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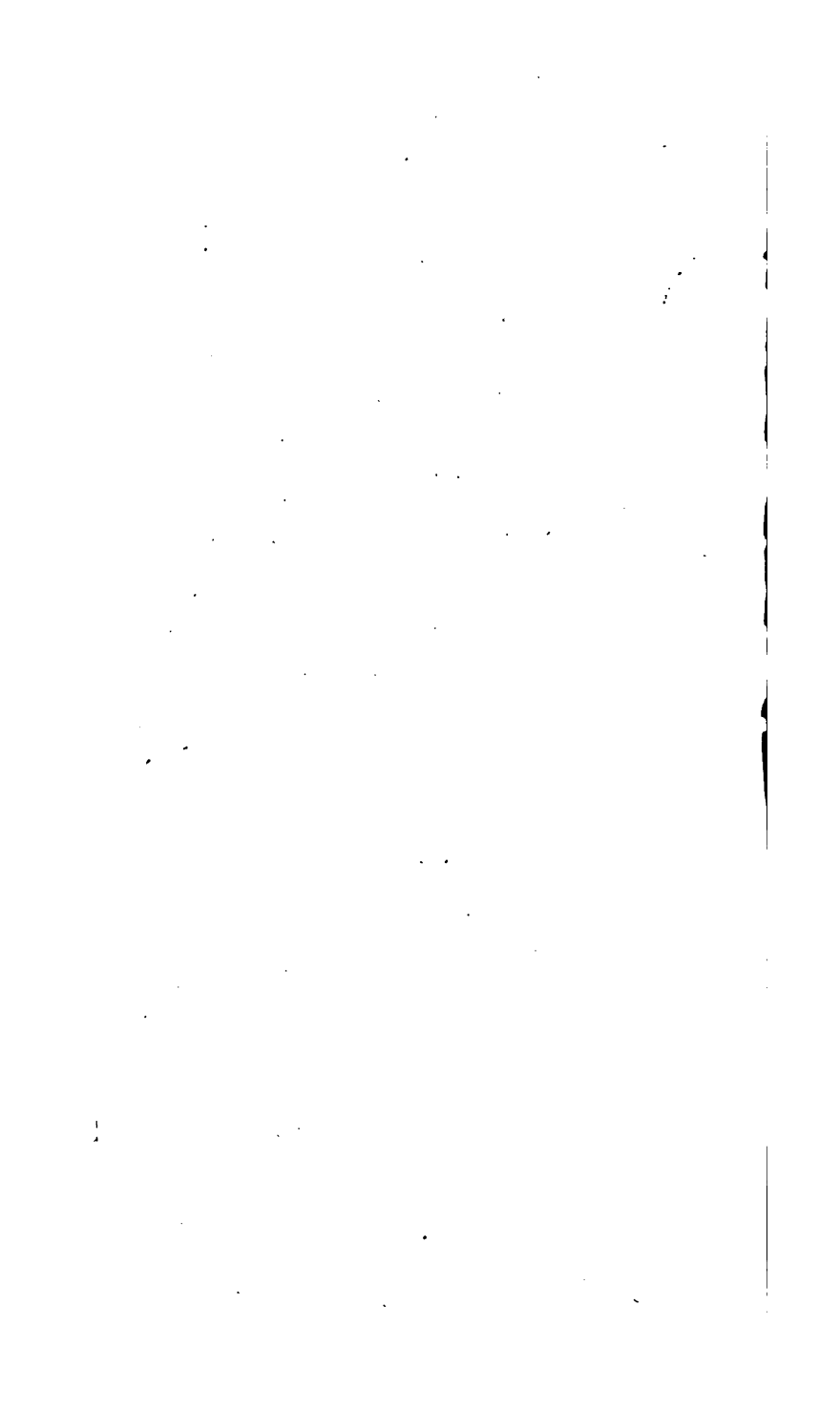
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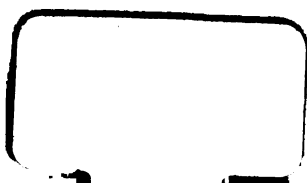




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